

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 894 Session of  
1997

INTRODUCED BY HARHART, EACHUS, BROWNE, BOYES, TRELLO, ALLEN,  
ARGALL, ARMSTRONG, BAKER, BARD, BATTISTO, BELARDI,  
BENNINGHOFF, BOSCOLA, BROWN, BUNT, CIVERA, CLARK, CLYMER,  
L. I. COHEN, CORNELL, COY, CURRY, DeLUCA, DENT, FAIRCHILD,  
FEESE, FICHTER, GEIST, GODSHALL, GORDNER, HENNESSEY, HERMAN,  
ITKIN, JOSEPHS, LaGROTTA, LAUGHLIN, LEH, LYNCH, MAJOR,  
MANDERINO, MCGILL, MELIO, MILLER, MUNDY, NAILOR, NICKOL,  
OLASZ, ORIE, PLATTS, RAYMOND, SAYLOR, SHANER, D. W. SNYDER,  
STERN, STURLA, E. Z. TAYLOR, TIGUE, WAUGH, YOUNGBLOOD AND  
ZUG, MARCH 13, 1997

REFERRED TO COMMITTEE ON FINANCE, MARCH 13, 1997

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An  
2 act relating to tax reform and State taxation by codifying  
3 and enumerating certain subjects of taxation and imposing  
4 taxes thereon; providing procedures for the payment,  
5 collection, administration and enforcement thereof; providing  
6 for tax credits in certain cases; conferring powers and  
7 imposing duties upon the Department of Revenue, certain  
8 employers, fiduciaries, individuals, persons, corporations  
9 and other entities; prescribing crimes, offenses and  
10 penalties," further providing for the level of poverty  
11 income.

12 The General Assembly of the Commonwealth of Pennsylvania  
13 hereby enacts as follows:

14 Section 1. Section 304(d)(1) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
16 June 16, 1994 (P.L.279, No.48), is amended to read:

17 Section 304. Special Tax Provisions for Poverty.

18 \* \* \*

(d) Any claim for special tax provisions hereunder shall be determined in accordance with the following:

(1) If the poverty income of the claimant during an entire taxable year is six thousand three hundred dollars (\$6,300) or less, the claimant shall be entitled to a refund or forgiveness of any moneys which have been paid over to (or would except for the provisions of this act be payable to) the Commonwealth under the provisions of this article, with an additional income allowance of [three thousand dollars (\$3,000)] four thousand dollars (\$4,000) for the first additional dependent and an additional income allowance of [three thousand dollars (\$3,000)] four thousand dollars (\$4,000) for each additional dependent of the claimant.

\* \* \*

Section 2. This act shall apply to taxable years beginning on or after January 1, 1997.

Section 3. This act shall take effect immediately.