

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 468 Session of
1999

INTRODUCED BY ZUG, HERSHEY, PESCI AND SEYFERT, FEBRUARY 9, 1999

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 9, 1999

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 defining "claimant."

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

13 Section 1. Section 301(c.2) of the act of March 4, 1971
14 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended May
15 7, 1997 (P.L.85, No.7), is amended to read:

16 Section 301. Definitions.--The following words, terms and
17 phrases when used in this article shall have the meaning
18 ascribed to them in this section except where the context
19 clearly indicates a different meaning. Unless specifically
20 provided otherwise, any reference in this article to the
21 Internal Revenue Code shall include the Internal Revenue Code of
22 1986 (Public Law 99-514, 26 U.S.C. § 1 et seq.), as amended to

1 January 1, 1997:

2 * * *

3 (c.2) "Claimant" means a person who is subject to the tax
4 imposed under this article, is not a dependent of another
5 taxpayer for purposes of section 151 of the Internal Revenue
6 Code of 1986 (Public Law 99-514, 26 U.S.C. § 151), but is
7 entitled to claim against such tax the poverty tax provisions as
8 provided by this act. The term "claimant" shall include a
9 spouse, even though the spouse is a dependent of the other
10 spouse, if the claim is a joint claim for special tax
11 provisions.

12 * * *

13 Section 2. This act shall take effect immediately.