

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 311 Session of
2003

INTRODUCED BY T. STEVENSON, BAKER, BARRAR, BELFANTI, BROWNE,
BUNT, CAPPELLI, CAWLEY, CREIGHTON, CRUZ, FAIRCHILD, FRANKEL,
GEIST, GEORGE, HARHAI, HENNESSEY, KOTIK, LEDERER, LEH, LEWIS,
McCALL, McILHATTAN, S. MILLER, READSHAW, SCRIMENTI, SHANER,
SOLOBAY, TURZAI, WILT, YEWIC, YOUNGBLOOD, YUDICHAK, SAINATO,
J. TAYLOR, FORCIER, SEMMEL AND HORSEY, FEBRUARY 18, 2003

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 18, 2003

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," providing for a medical expense deduction for
11 purposes of the personal income tax.

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

14 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
15 the Tax Reform Code of 1971, is amended by adding a section to
16 read:

17 Section 304.1. Medical Expense Deduction.--(a) Every
18 taxpayer who has income subject to taxation under this article
19 shall be allowed to deduct from the amount of that income the
20 expenses paid during the taxable year that are not compensated

1 for by insurance or otherwise, for medical care of the taxpayer,
2 his spouse or dependent as defined by section 152 of the
3 Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. §
4 152) to the extent that such expenses exceed seven and one half
5 per cent of the total of other income taxable to the taxpayer
6 under this article.

7 (b) As used in this section "medical care" shall have the
8 same meaning given to it in section 213 of the Internal Revenue
9 Code of 1986.

10 Section 2. This act shall apply to taxable years beginning
11 on or after January 1, 2003.

12 Section 3. This act shall take effect immediately.