

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1799 Session of  
2005

INTRODUCED BY ADOLPH, BARRAR, KILLION, BUNT, BALDWIN,  
BENNINGHOFF, CALTAGIRONE, CAPPELLI, CRAHALLA, DALLY, DeLUCA,  
DENLINGER, DeWEESE, GEIST, GINGRICH, HARPER, HARRIS, HERMAN,  
HERSHEY, JOSEPHS, KAUFFMAN, KIRKLAND, KOTIK, LEACH, LEDERER,  
LEH, MARKOSEK, McNAUGHTON, MICOZZIE, MUSTIO, NAILOR, O'NEILL,  
PAYNE, PETRARCA, PHILLIPS, PICKETT, PYLE, RAMALEY, READSHAW,  
ROHRER, RUBLEY, SATHER, SHANER, SHAPIRO, STABACK,  
R. STEVENSON, J. TAYLOR, THOMAS, WATSON, WILT AND YUDICHAK,  
JUNE 28, 2005

REFERRED TO COMMITTEE ON FINANCE, JUNE 28, 2005

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," defining "personal identification number"; and  
11 further providing for personal income tax filing.

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

14 Section 1. Section 301 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, is amended by  
16 adding a clause to read:

17 Section 301. Definitions.--The following words, terms and  
18 phrases when used in this article shall have the meaning  
19 ascribed to them in this section except where the context

1 clearly indicates a different meaning, and, unless specifically  
2 provided otherwise, any reference in this article to the  
3 Internal Revenue Code of 1986 shall mean the Internal Revenue  
4 Code of 1986 (Public Law 99-514, 26 U.S.C. § 1 et seq.), as  
5 amended to January 1, 1997:

6 \* \* \*

7 (o.0) "Personal identification number" means a taxpayer's  
8 social security number or whatever other form of numerical  
9 identification prescribed, approved or used by the Department of  
10 Revenue.

11 \* \* \*

12 Section 2. Section 332 of the act, added August 31, 1971  
13 (P.L.362, No.93), is amended to read:

14 Section 332. Time and Place for Filing Returns and Paying  
15 Tax.--A person required to make and file a return under this  
16 article shall, without assessment, notice or demand, pay any tax  
17 due thereon to the department on or before the date fixed for  
18 filing such return (determined without regard to any extension  
19 of time for filing the return). The department shall prescribe  
20 by regulation the place for filing and return, declaration,  
21 statement, or other document required pursuant to this article  
22 and for payment of any tax. The department may not require a  
23 taxpayer to furnish more than the last four digits of the  
24 taxpayer's personal identification number as part of a personal  
25 income tax return filing.

26 Section 3. This act shall take effect immediately.