

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1641 Session of  
2007

INTRODUCED BY QUIGLEY, TURZAI, ADOLPH, ARGALL, BAKER, BARRAR, BASTIAN, BEAR, BENNINGHOFF, BOYD, BROOKS, CAPPELLI, CAUSER, CLYMER, COX, CREIGHTON, CUTLER, DALLY, DeLUCA, DENLINGER, ELLIS, J. EVANS, EVERETT, FAIRCHILD, FLECK, GABIG, GEIST, GILLESPIE, GINGRICH, GRELL, HARHART, HARPER, HARRIS, HELM, HENNESSEY, HERSHEY, HESS, HICKERNELL, HUTCHINSON, KAUFFMAN, M. KELLER, KENNEY, KILLION, MACKERETH, MAHER, MAJOR, MANTZ, MARSHALL, MARSICO, McILHATTAN, MENSCH, METCALFE, MILLARD, R. MILLER, MILNE, MOUL, MOYER, MURT, MUSTIO, NAILOR, NICKOL, PALLONE, PAYNE, PERRY, PHILLIPS, PICKETT, PYLE, QUINN, RAPP, REED, ROAE, REICHLEY, ROCK, ROHRER, RUBLEY, SAYLOR, SCHRODER, SONNEY, STAIRS, STERN, R. STEVENSON, SWANGER, TRUE, VEREB AND VULAKOVICH, JUNE 27, 2007

REFERRED TO COMMITTEE ON FINANCE, JUNE 27, 2007

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 imposition in personal  
11 income tax.

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

14 Section 1. Section 302 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, amended December  
16 23, 2003 (P.L.250, No.46), is amended to read:

17 Section 302. Imposition of Tax.--(a) Every resident

1 individual, estate or trust shall be subject to, and shall pay  
2 for the privilege of receiving [each of the classes of] income  
3 [hereinafter enumerated in section 303], a tax upon each dollar  
4 of income received by that resident during that resident's  
5 taxable year at the rate of [three and seven hundredths per  
6 cent] two and ninety-nine hundredths per cent.

7 (b) Every nonresident individual, estate or trust shall be  
8 subject to, and shall pay for the privilege of receiving [each  
9 of the classes of] income [hereinafter enumerated in section  
10 303] from sources within this Commonwealth, a tax upon each  
11 dollar of income received by that nonresident during that  
12 nonresident's taxable year at the rate of [three and seven  
13 hundredths per cent] two and ninety-nine hundredths per cent.

14 Section 2. This act shall take effect in 60 days.