

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 583 Session of 2009

INTRODUCED BY BARRAR, ADOLPH, BOYD, FABRIZIO, GEIST, GINGRICH,
HALUSKA, HARKINS, HENNESSEY, KILLION, LONGIETTI, MUSTIO,
PETRI, READSHAW, SIPTROTH AND WANSACZ, FEBRUARY 24, 2009

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 24, 2009

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 spousal income tax returns.

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

13 Section 1. Section 331 of the act of March 4, 1971 (P.L.6,
14 No.2), known as the Tax Reform Code of 1971, is amended by
15 adding a subsection to read:

16 Section 331. Returns of Married Individuals, Deceased or
17 Disabled Individuals and Fiduciaries.--* * *

18 (e.1) The surviving spouse of a deceased individual may file
19 a joint return.

20 * * *

21 Section 2. The addition of section 331(e.1) of the act shall

1 apply to taxable years beginning after December 31, 2008.

2 Section 3. This act shall take effect in 60 days.