

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 895 Session of 2013

INTRODUCED BY GROVE, AUMENT, GINGRICH, MOUL, ROCK AND EVERETT,
MARCH 11, 2013

REFERRED TO COMMITTEE ON FINANCE, MARCH 11, 2013

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," in personal income tax, further providing for
11 imposition of tax by allocating a portion of the tax to the
12 Student Achievement Education Block Grant Fund.

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

15 Section 1. Section 302 of the act of March 4, 1971 (P.L.6,
16 No.2), known as the Tax Reform Code of 1971, amended December
17 23, 2003 (P.L.250, No.46), is amended to read:

18 Section 302. Imposition of Tax.--(a) Every resident
19 individual, estate or trust shall be subject to, and shall pay
20 for the privilege of receiving each of the classes of income
21 hereinafter enumerated in section 303, a tax upon each dollar of
22 income received by that resident during that resident's taxable
23 year at the rate of three and seven hundredths per cent.

1 (b) Every nonresident individual, estate or trust shall be
2 subject to, and shall pay for the privilege of receiving each of
3 the classes of income hereinafter enumerated in section 303 from
4 sources within this Commonwealth, a tax upon each dollar of
5 income received by that nonresident during that nonresident's
6 taxable year at the rate of three and seven hundredths per cent.

7 (c) One and two tenths per cent of the tax collected under
8 this article shall be deposited into the Student Achievement
9 Education Block Grant Fund.

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