

AMENDMENTS TO SENATE BILL NO. 269

Sponsor: SENATOR HAYWOOD

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1 Amend Bill, page 1, line 11, by inserting after "TAX" where
2 it occurs the first time
3 and providing for alternative special tax provisions for
4 poverty

5 Amend Bill, page 2, by inserting between lines 18 and 19

6 Section 1.1. The act is amended by adding a section to read:

7 Section 304.3. Alternative Special Tax Provisions for
8 Poverty.--(a) Pursuant to section 2(b)(ii) of Article VIII of
9 the Constitution of Pennsylvania, which provides for
10 establishing as a class or classes of subjects of taxation the
11 property or privileges of persons who, because of poverty, are
12 determined to be in need of special tax provisions, the General
13 Assembly hereby declares its intent and purpose to exercise its
14 power pursuant to that section by enacting the alternative tax
15 provisions of this section.

16 (b) Having determined that there are certain persons in this
17 Commonwealth whose incomes are such that imposition of an income
18 tax would deprive them and their dependents of bare necessities
19 of life, and having determined that poverty is a relative
20 concept inextricably joined with actual income and the number of
21 people dependent upon such income, the General Assembly deems it
22 to be a matter of public policy to provide special tax
23 provisions for that class of persons to relieve their economic
24 burden.

25 (c) An individual having one or more dependents shall be
26 entitled to a refund or forgiveness of any money which has been
27 paid over to or would, except for the provisions of this
28 section, be payable to the Commonwealth under the provisions of
29 this article and may claim a refund as follows:

30 (1) For taxable years beginning after December 31, 2023, in
31 the amount by which fifty per cent of the earned income credit
32 allowable under section 32 of the Internal Revenue Code of 1986
33 (Public Law 99-514, 26 U.S.C. § 32), as amended, exceeds the tax
34 imposed under this article for the taxable year.

35 (2) (Reserved).

36 (d) An individual eligible for the special tax provisions
37 for poverty under section 304 may claim a refund under

1 subsection (c) in lieu of utilizing the special tax provisions
2 for poverty.

3 (e) For spouses who file separate Federal tax returns, the
4 credit allowed under this section may only be used by the spouse
5 with the greater tax otherwise due, computed without regard to
6 this credit.