

AMENDMENTS TO SENATE BILL NO. 269

Sponsor: SENATOR HAYWOOD

Printer's No. 1584

1 Amend Bill, page 1, line 11, by inserting after "TAX" where
2 it occurs the first time

3 and for special tax provisions for poverty

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

5 Section 1.1. Section 304(d) of the act is amended and the
6 section is amended by adding subsections to read:

7 Section 304. Special Tax Provisions for Poverty.--* * *

8 (d) [Any] For tax years prior to January 1, 2025, any claim
9 for special tax provisions hereunder shall be determined in
10 accordance with the following:

11 (1) If the poverty income of the claimant during an entire
12 taxable year is six thousand five hundred dollars (\$6,500) or
13 less, or, in the case of a married claimant, if the joint
14 poverty income of the claimant and the claimant's spouse during
15 an entire taxable year is thirteen thousand dollars (\$13,000) or
16 less, the claimant shall be entitled to a refund or forgiveness
17 of any moneys which have been paid over to (or would except for
18 the provisions of this act be payable to) the Commonwealth under
19 the provisions of this article, with an additional income
20 allowance of nine thousand five hundred dollars (\$9,500) for
21 each dependent of the claimant. For purposes of this subsection,
22 a claimant shall not be considered to be married if:

23 (i) The claimant and the claimant's spouse file separate
24 returns; and

25 (ii) The claimant and the claimant's spouse live apart at
26 all times during the last six months of the taxable year or are
27 separated pursuant to a written separation agreement.

28 (2) If the poverty income of the claimant during an entire

29 taxable year does not exceed the poverty income limitations
30 prescribed by clause (1) by more than the dollar category
31 contained in subclauses (i), (ii), (iii), (iv), (v), (vi),
32 (vii), (viii) or (ix) of this clause, the claimant shall be
33 entitled to a refund or forgiveness based on the per centage
34 prescribed in such subclauses of any moneys which have been paid
35 over to (or would have been except for the provisions herein be
36 payable to) the Commonwealth under this article:

37 (i) Ninety per cent if not in excess of two hundred fifty

1 dollars (\$250).
2 (ii) Eighty per cent if not in excess of five hundred
3 dollars (\$500).
4 (iii) Seventy per cent if not in excess of seven hundred
5 fifty dollars (\$750).
6 (iv) Sixty per cent if not in excess of one thousand dollars
7 (\$1,000).
8 (v) Fifty per cent if not in excess of one thousand two
9 hundred fifty dollars (\$1,250).
10 (vi) Forty per cent if not in excess of one thousand five
11 hundred dollars (\$1,500).
12 (vii) Thirty per cent if not in excess of one thousand seven
13 hundred fifty dollars (\$1,750).
14 (viii) Twenty per cent if not in excess of two thousand
15 dollars (\$2,000).
16 (ix) Ten per cent if not in excess of two thousand two
17 hundred fifty dollars (\$2,250).
18 (3) If an individual has a taxable year of less than twelve
19 months, the poverty income thereof shall be annualized in such
20 manner as the department may prescribe.
21 (e) Subject to subsection (f), for tax years beginning after
22 December 31, 2024, any claim for special tax provisions
23 hereunder shall be determined in accordance with the following:
24 (1) If the poverty income of the claimant during an entire
25 taxable year is ten thousand dollars (\$10,000) or less, or, in
26 the case of a married claimant, if the joint poverty income of
27 the claimant and the claimant's spouse during an entire taxable
28 year is twenty thousand dollars (\$20,000) or less, the claimant
29 shall be entitled to a refund or forgiveness of any moneys which
30 have been paid over to, or would except for the provisions of
31 this act be payable to, the Commonwealth under the provisions of
32 this article, with an additional income allowance of thirteen
33 thousand dollars (\$13,000) for each dependent of the claimant.
34 For purposes of this subsection, a claimant shall not be
35 considered to be married if:
36 (i) the claimant and the claimant's spouse file separate
37 returns; and
38 (ii) the claimant and the claimant's spouse live apart at
39 all times during the last six months of the taxable year or are
40 separated pursuant to a written separation agreement.
41 (2) If the poverty income of the claimant during an entire
42 taxable year does not exceed the poverty income limitations
43 prescribed by clause (1) by more than the dollar category
44 contained in subclauses (i), (ii), (iii), (iv), (v), (vi),
45 (vii), (viii) or (ix) of this clause, the claimant shall be
46 entitled to a refund or forgiveness based on the percentage
47 prescribed in such subclauses of any moneys which have been paid
48 over to, or would have been except for the provisions herein be
49 payable to, the Commonwealth under this article:
50 (i) Ninety per cent if not in excess of two hundred fifty
51 dollars (\$250).

1 (ii) Eighty per cent if not in excess of five hundred
2 dollars (\$500).
3 (iii) Seventy per cent if not in excess of seven hundred
4 fifty dollars (\$750).
5 (iv) Sixty per cent if not in excess of one thousand dollars
6 (\$1,000).
7 (v) Fifty per cent if not in excess of one thousand two
8 hundred fifty dollars (\$1,250).
9 (vi) Forty per cent if not in excess of one thousand five
10 hundred dollars (\$1,500).
11 (vii) Thirty per cent if not in excess of one thousand seven
12 hundred fifty dollars (\$1,750).
13 (viii) Twenty per cent if not in excess of two thousand
14 dollars (\$2,000).
15 (ix) Ten per cent if not in excess of two thousand two
16 hundred fifty dollars (\$2,250).
17 (3) If an individual has a taxable year of less than twelve
18 months, the poverty income thereof shall be annualized in such
19 manner as the department may prescribe.
20 (f) The poverty income amounts under subsection (e) shall be
21 increased by an annual cost-of-living adjustment calculated by
22 applying the percentage change in the Consumer Price Index for
23 All Urban Consumers (CPI-U) for the Pennsylvania, New Jersey,
24 Delaware and Maryland area, for the most recent twelve-month
25 period for which figures have been officially reported by the
26 United States Department of Labor, Bureau of Labor Statistics,
27 immediately prior to the date adjustment is due to take effect,
28 to the then current poverty income amounts. The department shall
29 determine the percentage increase and the new poverty income
30 amounts prior to the annual effective date of the adjustment and
31 shall transmit notice to the Legislative Reference Bureau for
32 publication in the next available issue of the Pennsylvania
33 Bulletin within ten days of the date the determination is made.
34 The poverty income amounts may not be decreased as a result of a
35 negative percentage change in the CPI-U for the Pennsylvania,
36 New Jersey, Delaware and Maryland area.