AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," defining "personal identification number"; and further providing for personal income tax filing.

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

Section 1. Section 301 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended by adding a clause to read:

Section 301. Definitions.--Any reference in this article to the Internal Revenue Code of 1986 shall mean the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 1 et seq.).
as amended to January 1, 1997, unless the reference contains the phrase "as amended" and refers to no other date, in which case the reference shall be to the Internal Revenue Code of 1986 as it exists as of the time of application of this article. The following words, terms and phrases when used in this article shall have the meaning ascribed to them in this section except where the context clearly indicates a different meaning:

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(o.0) "Personal identification number" means a taxpayer's Social Security number or whatever other form of numerical identification prescribed, approved or used by the Department of Revenue.

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Section 2. Section 332 of the act, added August 31, 1971 (P.L.362, No.93), is amended to read:

Section 332. Time and Place for Filing Returns and Paying Tax.—A person required to make and file a return under this article shall, without assessment, notice or demand, pay any tax due thereon to the department on or before the date fixed for filing such return (determined without regard to any extension of time for filing the return). The department shall prescribe by regulation the place for filing and return, declaration, statement, or other document required pursuant to this article and for payment of any tax. The department may not require a taxpayer to furnish more than the last four digits of the taxpayer's personal identification number as part of a personal income tax return filing.

Section 3. This act shall take effect immediately.