

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 799 Session of 1999

INTRODUCED BY HELFRICK, HART, JUBELIRER, WOZNIAK, LOEPER, CONTI, COSTA, MUSTO, ROBBINS, KUKOVICH, WHITE, WAGNER, TILGHMAN, O'PAKE, EARLL, SCHWARTZ, WAUGH, BELL, GERLACH, RHOADES, PUNT, SLOCUM, MOWERY, DENT, TOMLINSON, KASUNIC, BRIGHTBILL, SALVATORE AND THOMPSON, APRIL 12, 1999

REFERRED TO FINANCE, APRIL 12, 1999

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," increasing the additional dependent income  
11 allowance for the special tax provisions for poverty.

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

14 Section 1. Section 304(d)(1) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
16 April 23, 1998 (P.L.239, No.45), is amended to read:

17 Section 304. Special Tax Provisions for Poverty.--\* \* \*

18 (d) Any claim for special tax provisions hereunder shall be  
19 determined in accordance with the following:

20 (1) If the poverty income of the claimant during an entire  
21 taxable year is six thousand five hundred dollars (\$6,500) or

1 less, or, in the case of a married claimant, if the joint  
2 poverty income of the claimant and the claimant's spouse during  
3 an entire taxable year is thirteen thousand dollars (\$13,000) or  
4 less, the claimant shall be entitled to a refund or forgiveness  
5 of any moneys which have been paid over to (or would except for  
6 the provisions of this act be payable to) the Commonwealth under  
7 the provisions of this article, with an additional income  
8 allowance of [six thousand dollars (\$6,000)] six thousand five  
9 hundred dollars (\$6,500) if claimed by married claimants or of  
10 six thousand five hundred dollars (\$6,500) if claimed by a  
11 single claimant for the first additional dependent and an  
12 additional income allowance of [six thousand dollars (\$6,000)]  
13 six thousand five hundred dollars (\$6,500) for each additional  
14 dependent of the claimant. For purposes of this subsection, a  
15 claimant shall not be considered to be married if:

16 (i) The claimant and the claimant's spouse file separate  
17 returns; and

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

21 \* \* \*

22 Section 2. This act shall apply to the tax years beginning  
23 on or after January 1, 1999.

24 Section 3. This act shall take effect immediately.