

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1387 Session of
1973

INTRODUCED BY RYAN, S. E. HAYES JR., DORR, SPENCER AND MCGINNIS,
OCTOBER 1, 1973

REFERRED TO COMMITTEE ON WAYS AND MEANS, OCTOBER 1, 1973

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," further defining "nonresident individual."

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

13 Section 1. Clause (m) of section 301, act of March 4, 1971
14 (P.L.6, No.2), known as the "Tax Reform Code of 1971," added
15 August 31, 1971 (P.L.362, No.93), is amended to read:

16 Section 301. Definitions.--The following words, terms and
17 phrases when used in this article shall have the meaning
18 ascribed to them in this section except where the context
19 clearly indicates a different meaning. Any reference in this
20 article to the Internal Revenue Code shall include the Internal
21 Revenue Code of 1954, as amended to the date on which this
22 article is effective.

1 * * *

2 (m) "Nonresident individual" means any individual who is not
3 a resident of the Commonwealth. Any individual on active duty in
4 the Armed Forces of the United States who would otherwise
5 qualify as a nonresident except that he resides in Federal
6 Government housing outside this Commonwealth, shall qualify as a
7 nonresident if:

8 (1) he has been on active duty for more than two years;

9 (2) he has spent an aggregate of not more than thirty days
10 of the taxable year in this Commonwealth; and

11 (3) he owns no real property in this Commonwealth used as a
12 residence.

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