

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2093 Session of
1978

INTRODUCED BY DeMEDIO, PYLES, FISCHER, PETRARCA,
A. K. HUTCHINSON, RENWICK, C. GEORGE, YAHNER, STEWART, FEE,
CASSIDY AND KOLTER, MARCH 13, 1978

REFERRED TO COMMITTEE ON MILITARY AND VETERANS AFFAIRS,
MARCH 13, 1978

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," providing an exemption for compensation received
11 by Pennsylvania National Guardsmen and reserve components of
12 the armed services.

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

15 Section 1. Clause (1) of subsection (a) of section 303, act
16 of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of
17 1971," added August 31, 1971 (P.L.362, No.93), and amended March
18 13, 1974 (P.L.179, No.32), is amended to read:

19 Section 303. Classes of Income.--(a) The classes of income
20 referred to above are as follows:

21 (1) Compensation. All salaries, wages, commissions, bonuses
22 and incentive payments whether based on profits or otherwise,

1 fees, tips and similar remuneration received for services
2 rendered whether directly or through an agent and whether in
3 cash or in property except income derived from the United States
4 Government for active duty, [outside the Commonwealth of
5 Pennsylvania] inactive duty for training or unit training
6 assemblies as a member of its armed forces including reserve and
7 national guard components.

8 * * *

9 Section 2. This act shall take effect January 1, 1978.