

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1543 Session of
1983

INTRODUCED BY DORR, McMONAGLE, TRELLO, SEVENTY, LETTERMAN,
G. M. SNYDER, WASS, D. W. SNYDER, SEMMEL, GODSHALL,
E. Z. TAYLOR, FLICK AND A. C. FOSTER, JR., OCTOBER 11, 1983

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 11, 1983

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 poverty income.

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

13 Section 1. Section 301(o.2) of the act of March 4, 1971
14 (P.L.6, No.2), known as the Tax Reform Code of 1971, added March
15 13, 1974 (P.L.179, No.32), 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

1 article is effective:

2 * * *

3 (o.2) "Poverty income" means for the purpose of determining
4 eligibility for special tax provisions all moneys or property
5 (including interest, gains or income derived from obligations
6 which are statutorily free from State or local taxation under
7 any other act of the General Assembly of the Commonwealth of
8 Pennsylvania or under the laws of the United States) received of
9 whatever nature and from whatever source derived but not
10 including (i) periodic payments for sickness and disability
11 other than regular wages received during a period of sickness or
12 disability; or (ii) disability, retirement or other payments
13 arising under workmen's compensation acts, occupational disease
14 acts and similar legislation by any government; or (iii)
15 payments commonly recognized as old age or retirement benefits
16 paid to persons retired from service after reaching a specific
17 age or after a stated period of employment; or (iv) payments
18 commonly known as public assistance, or unemployment
19 compensation payments by any governmental agency; or (v)
20 payments to reimburse actual expenses; or (vi) payments made by
21 employers or labor unions for programs covering hospitalization,
22 sickness, disability or death, supplemental unemployment
23 benefits, strike benefits, social security and retirement; or
24 (vii) any compensation received by United States servicemen
25 serving in a combat zone. For purposes of determining poverty
26 income any money or payment received by one spouse which is
27 exempt from the determination of poverty income shall also be
28 exempt from the determination of poverty income for the other
29 spouse.

30 * * *

1 Section 2. This act shall take effect immediately.