

THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**HOUSE BILL**  
**No. 1914** Session of  
1984

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INTRODUCED BY LETTERMAN AND SALOOM, FEBRUARY 13, 1984

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REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 13, 1984

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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 a minimum exclusion from income subject  
11 to personal income tax.

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

14 Section 1. Section 302 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, amended July 21,  
16 1983 (P.L.63, No.29), is amended to read:

17 Section 302. Imposition of Tax.--(a) There is hereby  
18 imposed a tax to be paid by resident individuals, estates or  
19 trusts at the annual rate of two and two-tenths per cent for  
20 taxable years up to and including the taxable year commencing on  
21 or after January 1, 1982, and at the annual rate of two and  
22 forty-five hundredths per cent for the taxable year commencing

1 on or after January 1, 1983, and for the first six months of the  
2 taxable year commencing on or after January 1, 1984, and at the  
3 annual rate of two and thirty-five hundredths per cent for the  
4 second six months of the taxable year commencing on or after  
5 January 1, 1984, and for each taxable year thereafter on the  
6 privilege of receiving each of the classes of income hereinafter  
7 enumerated in section 303 insofar as they exceed three thousand  
8 two hundred dollars (\$3,200) per annum.

9 (b) There is hereby imposed a tax to be paid by nonresident  
10 individuals, estates or trusts at the annual rate of two and  
11 two-tenths per cent for taxable years up to and including the  
12 taxable year commencing on or after January 1, 1982, and at the  
13 annual rate of two and forty-five hundredths per cent for the  
14 taxable year commencing on or after January 1, 1983, and for the  
15 first six months of the taxable year commencing on or after  
16 January 1, 1984, and at the annual rate of two and thirty-five  
17 hundredths per cent for the second six months of the taxable  
18 year commencing on or after January 1, 1984, and for each  
19 taxable year thereafter on the privilege of receiving each of  
20 the classes of income enumerated in section 303 insofar as they  
21 exceed three thousand two hundred dollars (\$3,200) per annum  
22 from sources within this Commonwealth.

23 Section 2. This act shall take effect July 1, 1984.