

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 128

Session of  
1987

INTRODUCED BY JOHNSON, FEBRUARY 3, 1987

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 3, 1987

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 providing for the classes of income.

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

13 Section 1. Section 303(a)(1) of the act of March 4, 1971  
14 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
15 March 13, 1974 (P.L.179, No.32), is amended to read:

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

18 (1) Compensation. All salaries, wages, commissions, bonuses  
19 and incentive payments whether based on profits or otherwise,  
20 fees, tips and similar remuneration received for services  
21 rendered whether directly or through an agent and whether in

1 cash or in property except income derived from the United States  
2 Government for active duty outside the Commonwealth of  
3 Pennsylvania as a member of its armed forces and income derived  
4 from the United States Government for service in the  
5 Pennsylvania National Guard.

6 \* \* \*

7 Section 2. This act shall apply to tax years beginning  
8 January 1, 1987.

9 Section 3. This act shall take effect immediately.