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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 236 Session of  
1991

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INTRODUCED BY McCALL, TRELLO, DeLUCA, MAYERNIK, BELARDI,  
STABACK, MUNDY, CAWLEY, BELFANTI, KASUNIC, BATTISTO, STUBAN,  
LUCYK, HALUSKA, CALTAGIRONE, JAROLIN, WAMBACH, LAUGHLIN,  
MELIO, COLAIZZO, PESCI, MERRY, MARKOSEK, ARGALL, COY,  
GERLACH, FEE, WILSON, FARMER, SCHULER, F. TAYLOR, DEMPSEY,  
ULIANA, VEON, KENNEY, CAPPABIANCA, NOYE, STISH, NAHILL,  
HAGARTY, CESSAR, HECKLER, VAN HORNE, BOWLEY, D. R. WRIGHT,  
HAYDEN, FREEMAN, BUSH, GIGLIOTTI, McNALLY, LLOYD, LESCOVITZ,  
ITKIN, HERMAN, CARLSON, TIGUE, ANGSTADT, NAILOR, MARSICO,  
SCRIMENTI, SCHEETZ, D. W. SNYDER, COWELL, PHILLIPS, SURRA,  
TRICH, HESS, CIVERA, RAYMOND, MIHALICH, TANGRETTI, BLAUM,  
JAMES, PETRARCA, WOZNIAK, NICKOL, GLADECK, KOSINSKI, JOHNSON,  
COLE, LaGROTTA, DeWEESE, STEIGHNER, EVANS, LEVDANSKY, FAJT,  
COLAFELLA, LINTON, BARLEY, GAMBLE, KING, CORNELL, RUDY, B.  
SMITH, SERAFINI, BOYES, CORRIGAN, ADOLPH, BROUJOS,  
E. Z. TAYLOR, TELEK, G. SNYDER, WOGAN, M. N. WRIGHT, LANGTRY,  
PRESTON, THOMAS, FLICK, BUTKOVITZ, GODSHALL, LEH, MICHLOVIC,  
OLASZ, FREIND, PETRONE, J. TAYLOR AND PISTELLA,  
JANUARY 30, 1991

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AS AMENDED ON SECOND CONSIDERATION, IN SENATE, MARCH 18, 1991

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AN ACT

1 ~~Relieving members of the United States Armed Forces serving in~~ <—  
2 ~~the Persian Gulf area from certain State and local tax filing~~  
3 ~~deadlines.~~

4 AUTHORIZING LOCAL TAXING AUTHORITIES THE OPTION OF RELIEVING <—  
5 MEMBERS OF THE UNITED STATES ARMED FORCES OR OTHER CIVILIANS  
6 SERVING IN THE PERSIAN GULF AREA OR IN SUPPORT OF SUCH ARMED  
7 FORCES FROM CERTAIN LOCAL TAX FILING DEADLINES.

8 The General Assembly of the Commonwealth of Pennsylvania  
9 hereby enacts as follows:

10 Section 1. Extension of tax deadlines.

11 (a) General rule.--The following individuals may be accorded

1 an extension of the legal deadline for the filing of any tax  
2 return or the payment of any tax, as described in section 2,  
3 without being subject to any interest, penalty or other charges  
4 or forfeiture of eligibility for any discount provided by law:

5 (1) Any resident of this Commonwealth serving in the  
6 armed forces of the United States in an area designated by  
7 Presidential Executive order as a "combat zone" or who has  
8 been ordered to active duty with the armed forces of the  
9 United States as a result of Operations Desert Shield and  
10 Desert Storm subsequent to August 2, 1990, and prior to the  
11 legal deadline for the filing of any tax return or the  
12 payment of any tax, as described in section 2, ~~shall~~ MAY have <—  
13 such deadline extended until the date 180 days following the  
14 date of:

15 (i) the return of that resident to the United States  
16 or prior duty station;

17 (ii) ~~released~~ RELEASE from active duty; or <—

18 (iii) release of the resident from a military or  
19 veterans' hospital, in the case of a service-connected  
20 injury.

21 (2) Any ~~civilian employee of the United States~~ <—  
22 ~~Department of Defense or the American Red Cross serving~~  
23 RESIDENT OF THIS COMMONWEALTH SERVING IN A CIVILIAN CAPACITY <—  
24 IN SUPPORT OF THE UNITED STATES ARMED FORCES subsequent to  
25 August 2, 1990, in the "combat zone" in the Middle East as  
26 designated by the Presidential Executive order OR SERVING <—  
27 OUTSIDE THE BOUNDARIES OF THIS COMMONWEALTH IN SUPPORT OF  
28 SUCH ARMED FORCES and prior to the legal deadline for the  
29 filing of any tax return or the payment of any tax, as  
30 described in section 2, ~~shall~~ MAY have such deadlines <—

extended until the date 180 days following:

(i) the date of the return of that employee to the  
~~United States~~ THIS COMMONWEALTH; or

(ii) the date designated by the Presidential  
Executive order as the date of termination of combative  
activities in the Middle East "combat zone," whichever  
occurs first.

(3) Any spouse of an individual qualifying under  
paragraph (1) or (2) shall have the same rights and be  
subject to the same restrictions as provided in these  
subsections.

(b) Liability waived.--The estate of any individual covered  
under subsection (a)(1) or (2) who dies while serving in a  
"conduct COMBAT zone" or dies as a result of injuries received  
while in a "combat zone" shall MAY not be liable for payment of  
the decedent's ~~personal~~ EARNED income tax for the year of death  
and for the year immediately preceding the year of death.

## Section 2. Applicability.

~~(a) Mandatory extension. This act shall apply to the  
personal income tax imposed under Article III of the act of  
March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of  
1971.~~

~~(b) Option of local taxing authorities. Local taxing  
authorities may adopt any or all of the provisions of this act  
in regard to the following taxes imposed or collected under the  
act of March 10, 1949 (P.L.30, No.14), known as the Public  
School Code of 1949; the act of December 31, 1965 (P.L.1257,  
No.511), known as The Local Tax Enabling Act; THE ACT OF AUGUST  
5, 1932 (SP.SESS., P.L.45, NO.45), REFERRED TO AS THE STERLING  
ACT; any of the various county and municipal codes; and any~~

1 other applicable statute:

2 (1) Real property taxes.

3 (2) Earned income taxes.

4 (3) Intangible personal property taxes.

5 (4) Per capita taxes.

6 (5) Occupation taxes.

7 (6) Occupational privilege taxes.

8 Section 3. Time extension information.

9 ~~Any notice issued by the Department of Revenue or by any~~ <—  
10 ~~local taxing authority~~ ANY LOCAL TAXING AUTHORITY WHICH ADOPTS <—  
11 ANY OF THE OPTIONS UNDER THIS ACT AND WHICH ISSUES ANY NOTICE  
12 relating to a delinquent return or overdue tax payment shall  
13 include information relating to any time extension available  
14 under this act.

15 ~~Section 4. Interest on refunds.~~ <—

16 ~~Interest accrual on any refund for any taxes covered by the~~  
17 ~~provisions of this act shall begin on October 15 of the year in~~  
18 ~~which the requested tax return would be filed except for the~~  
19 ~~provisions of section 1.~~

20 ~~Section 5. Expiration.~~

21 ~~This act shall expire one year from the date of cessation of~~  
22 ~~hostilities in the Persian Gulf area, as determined by~~  
23 ~~Presidential Executive order. This date shall be ascertained by~~  
24 ~~the Department of Military Affairs and published as a notice in~~  
25 ~~the Pennsylvania Bulletin.~~

26 Section 6 4. Retroactivity. <—

27 This act shall be retroactive to August 2, 1990.

28 Section 7 5. Effective date. <—

29 This act shall take effect immediately.