

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2718 Session of
1992

INTRODUCED BY GAMBLE, DeLUCA, PETRARCA, MRKONIC, LEH, F. TAYLOR,
THOMAS, KING, ARMSTRONG, STABACK, HAYES, JOHNSON, BILLOW,
NOYE, REBER, TANGRETTI, KRUSZEWSKI, STEIGHNER, McHUGH,
JAROLIN, E. Z. TAYLOR, FAJT, LAUGHLIN, KOSINSKI, TOMLINSON,
GERLACH, COY, HARPER, GEIST, TRELLO, PHILLIPS, GIGLIOTTI,
DURHAM, McCALL AND PISTELLA, MAY 13, 1992

REFERRED TO COMMITTEE ON FINANCE, MAY 13, 1992

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 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

1 rendered whether directly or through an agent and whether in
2 cash or in property except:

3 (i) income derived from the United States Government for
4 active duty outside the Commonwealth of Pennsylvania as a member
5 of its armed forces[.]; or

6 (ii) income received by any member of the armed forces of
7 the United States, including service in the Pennsylvania
8 National Guard or other reserve components of the armed forces
9 of the United States, while on active duty during a time of war,
10 regardless of where stationed.

11 * * *

12 Section 2. This act shall be retroactive to August 1, 1990.

13 Section 3. This act shall take effect immediately.