

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2447 Session of
1996

INTRODUCED BY BARD, GODSHALL, FARGO, SAYLOR, BELARDI, READSHAW,
JAROLIN, SCHRODER, COY, GEIST, MUNDY, STURLA, TRELLO,
GORDNER, DeLUCA, OLASZ, LAUGHLIN, BOSCOLA, DEMPSEY, ADOLPH,
L. I. COHEN, HASTE, RUBLEY, TRAVAGLIO, FAIRCHILD, VANCE,
E. Z. TAYLOR AND FARMER, MARCH 12, 1996

REFERRED TO COMMITTEE ON FINANCE, MARCH 12, 1996

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 for an exemption from filing a personal
11 income tax return and paying personal income tax for certain
12 persons.

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

15 Section 1. Section 330 of the act of March 4, 1971 (P.L.6,
16 No.2), known as the Tax Reform Code of 1971, is amended by
17 adding a subsection to read:

18 Section 330. Returns and Liability.--* * *

19 (c) Notwithstanding subsection (a), a dependent child under
20 19 years of age whose income is less than six hundred fifty
21 dollars (\$650) for the tax year in which a return is due under

1 this article shall be exempt from the filing requirements of
2 subsection (a) and shall be exempt from paying the tax imposed
3 by this article.

4 Section 2. This act shall apply to the tax year beginning
5 January 1, 1996, and each year thereafter.

6 Section 3. This act shall take effect immediately.