

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2584 Session of
2002

INTRODUCED BY GRUCELA, SOLOBAY, STABACK, MANN, ALLEN, BELARDI,
CALTAGIRONE, CORRIGAN, COY, DeWEESE, FAIRCHILD, GEORGE,
HARHAI, JAMES, JOSEPHS, LAUGHLIN, LESCOVITZ, MANDERINO,
MARKOSEK, McCALL, MELIO, PETRARCA, READSHAW, ROEBUCK,
SCRIMENTI, SHANER, WASHINGTON, WILT, YOUNGBLOOD, TURZAI AND
BELFANTI, APRIL 18, 2002

REFERRED TO COMMITTEE ON FINANCE, APRIL 18, 2002

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 a limited exclusion from
11 certain classes of income.

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

14 Section 1. Section 303 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, is amended by
16 adding a subsection to read:

17 Section 303. Classes of Income.--* * *

18 (a.1) The classes of income for each taxable year under
19 subsection (a)(1), (2), (3), (4), (5), (6) and (8) shall not
20 include the first five thousand dollars (\$5,000) combined from

1 all sources which accrue to any resident or nonresident
2 individual under 16 years of age.

3 * * *

4 Section 2. This act shall take effect immediately.