

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 763 Session of
2003

INTRODUCED BY PICCOLA, EARLL, D. WHITE, ROBBINS, JUBELIRER,
BRIGHTBILL, WAUGH, ERICKSON, ORIE, WAGNER, MUSTO,
TARTAGLIONE, KITCHEN, M. WHITE, PUNT, MELLOW, HELFRICK,
A. WILLIAMS, CORMAN, RHOADES, PILEGGI, ARMSTRONG, RAFFERTY,
FERLO, LEMMOND, COSTA, O'PAKE, MOWERY, WENGER, FUMO,
THOMPSON, TOMLINSON, MADIGAN, DENT, WONDERLING, GREENLEAF,
CONTI, STACK, KASUNIC, SCARNATI AND C. WILLIAMS, MAY 16, 2003

SENATOR EARLL, FINANCE, AS AMENDED, OCTOBER 27, 2003

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 income tax returns and
11 liability.

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

14 Section 1. Section 330(b) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended
16 March 26, 1991 (P.L.5, No.3), is amended to read:

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

18 (b) (1) In the case of an individual serving in the armed
19 forces of the United States in an area designated by the
20 President of the United States by Executive order as a "combat

(F) Bringing suit upon any such claim for credit or refund;

(G) Assessment of any tax;

(H) Giving or making any notice or demand for the payment of any tax or with respect to any liability to the Commonwealth in respect of any tax;

(I) Collection by the department, by levy or otherwise, of the amount of any liability in respect of any tax;

(J) Bringing suit by the Commonwealth, or any officer on its behalf, in respect of any liability in respect of any tax; and

(K) Any other act required or permitted under this article specified in regulations prescribed by the department;

(ii) The amount of any credit or refund, including interest.

(2) The provisions of this subsection shall apply to the spouse of any individual entitled to the benefits of paragraph (1). This paragraph shall not cause this subsection to apply for any spouse for any taxable year beginning more than one year after the date of termination of combatant activities in a combat zone.

(3) The period of service in the area referred to in this subsection shall include the period during which an individual entitled to benefits under this subsection is in a missing status.

(4) In the event that any qualified individual under paragraph (1) is killed while serving in the combat zone, the tax liability of that decedent for both the year of death and the immediate prior year shall be waived by the Commonwealth.

(5) For purposes of paragraph (1), the phrase "period of qualified continuous hospitalization" shall mean:

(i) any hospitalization outside the United States; and

(ii) any hospitalization inside the United States.

1 Section 2. There shall be no penalty for failure to timely
2 file or timely pay income tax for tax year 2002 for those
3 individuals who qualify under section 330 of the act, prior to
4 the effective date of this act.

5 Section 3. The amendment of section 330 of the act shall
6 apply to tax years beginning after December 31, 2001.

7 Section 4. This act shall take effect immediately.