

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1179 Session of
2004

INTRODUCED BY PICCOLA, M. WHITE, BRIGHTBILL, ROBBINS, WENGER,
DENT, ERICKSON, PILEGGI, GORDNER, BOSCOLA, PIPPY, LEMMOND,
WONDERLING, SCARNATI, ORIE, D. WHITE, WAUGH, RHOADES,
ARMSTRONG, CONTI, CORMAN AND MOWERY, JUNE 22, 2004

REFERRED TO FINANCE, JUNE 22, 2004

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 personal income tax
11 imposition.

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

14 Section 1. Section 302 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, amended December
16 23, 2003 (P.L.250, No.46), is amended to read:

17 Section 302. Imposition of Tax.--(a) Every resident
18 individual, estate or trust shall be subject to, and shall pay
19 for the privilege of receiving each of the classes of income
20 hereinafter enumerated in section 303, a tax upon each dollar of
21 income received by that resident during that resident's taxable

year at the [rate of three and seven hundredths per cent.]

following rates:

(1) Three and seven hundredths per cent for the taxable year commencing with or within calendar year 2004.

(2) Two and ninety-eight hundredths per cent for the taxable year commencing with or within calendar year 2005.

(3) Two and eighty-nine hundredths per cent for the taxable year commencing with or within calendar year 2006.

(4) Two and eight-tenths per cent for the taxable year commencing with or within calendar year 2007 and each taxable year thereafter.

(b) Every nonresident individual, estate or trust shall be subject to, and shall pay for the privilege of receiving each of the classes of income hereinafter enumerated in section 303 from sources within this Commonwealth, a tax upon each dollar of income received by that nonresident during that nonresident's taxable year at the [rate of three and seven hundredths per cent.] following rates:

(1) Three and seven hundredths per cent for the taxable year commencing with or within calendar year 2004.

(2) Two and ninety-eight hundredths per cent for the taxable year commencing with or within calendar year 2005.

(3) Two and eighty-nine hundredths per cent for the taxable year commencing with or within calendar year 2006.

(4) Two and eight-tenths per cent for the taxable year commencing with or within calendar year 2007 and each taxable year thereafter.

Section 2. This act shall take effect immediately.