

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2617 Session of  
2008

INTRODUCED BY REICHLEY, BEAR, BEYER, BOYD, CARROLL, COHEN,  
CREIGHTON, CUTLER, DALLY, DENLINGER, EVERETT, FAIRCHILD,  
FRANKEL, FREEMAN, GEIST, GOODMAN, GRELL, HARHART, HERSHEY,  
M. KELLER, KORTZ, KOTIK, LONGIETTI, MANN, MCGEEHAN, MELIO,  
MENSCH, MILLARD, R. MILLER, MILNE, MOYER, MURT, MUSTIO,  
NAILOR, PEIFER, PHILLIPS, PYLE, RAPP, ROCK, ROHRER, ROSS,  
RUBLEY, SONNEY, STEIL, R. STEVENSON, TRUE, VULAKOVICH, WATSON  
AND YOUNGBLOOD, JUNE 10, 2008

REFERRED TO COMMITTEE ON FINANCE, JUNE 10, 2008

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 returns of married  
11 individuals, deceased or disabled individuals and  
12 fiduciaries.

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

15 Section 1. Section 331(e) of the act of March 4, 1971  
16 (P.L.6, No.2), known as the Tax Reform Code of 1971, added  
17 August 31, 1971 (P.L.362, No.93), is amended to read:

18 Section 331. Returns of Married Individuals, Deceased or  
19 Disabled Individuals and Fiduciaries.--\* \* \*

20 (e) The return for any deceased individual shall be made and

1 filed by his executor, administrator, or other person charged  
2 with his property. If the decedent was married, the return for  
3 the decedent shall be made separate or joint and filed by the  
4 surviving spouse.

5 \* \* \*

6 Section 2. The amendment of section 331(e) of the act shall  
7 apply to tax years beginning after December 31, 2008.

8 Section 3. This act shall take effect in 60 days.