

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 974 Session of 2009

INTRODUCED BY ADOLPH, BARRAR, KILLION, BAKER, BOYD, BRENNAN, CREIGHTON, CUTLER, DENLINGER, EVERETT, FLECK, GEIST, GEORGE, GILLESPIE, GINGRICH, HALUSKA, HARRIS, HENNESSEY, HESS, HICKERNELL, KORTZ, KOTIK, LONGIETTI, MARSICO, MELIO, MILLER, MOUL, MUSTIO, O'NEILL, PAYNE, PEIFER, PETRARCA, PHILLIPS, PICKETT, PYLE, QUINN, RAPP, READSHAW, REICHLEY, SAYLOR, SIPTROTH, SONNEY, STABACK, STERN, STEVENSON, J. TAYLOR, TRUE, VULAKOVICH, WHEATLEY AND YUDICHAK, MARCH 18, 2009

REFERRED TO COMMITTEE ON FINANCE, MARCH 18, 2009

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," defining "personal identification number"; and
 11 further providing for personal income tax filing.

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

14 Section 1. Section 301 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 clause to read:

17 Section 301. Definitions.--Any reference in this article to
 18 the Internal Revenue Code of 1986 shall mean the Internal
 19 Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 1 et seq.),

1 as amended to January 1, 1997, unless the reference contains the
2 phrase "as amended" and refers to no other date, in which case
3 the reference shall be to the Internal Revenue Code of 1986 as
4 it exists as of the time of application of this article. The
5 following words, terms and phrases when used in this article
6 shall have the meaning ascribed to them in this section except
7 where the context clearly indicates a different meaning:

8 * * *

9 (o.0) "Personal identification number" means a taxpayer's
10 Social Security number or whatever other form of numerical
11 identification prescribed, approved or used by the Department of
12 Revenue.

13 * * *

14 Section 2. Section 332 of the act, added August 31, 1971
15 (P.L.362, No.93), is amended to read:

16 Section 332. Time and Place for Filing Returns and Paying
17 Tax.--A person required to make and file a return under this
18 article shall, without assessment, notice or demand, pay any tax
19 due thereon to the department on or before the date fixed for
20 filing such return (determined without regard to any extension
21 of time for filing the return). The department shall prescribe
22 by regulation the place for filing and return, declaration,
23 statement, or other document required pursuant to this article
24 and for payment of any tax. The department may not require a
25 taxpayer to furnish more than the last four digits of the
26 taxpayer's personal identification number as part of a personal
27 income tax return filing.

28 Section 3. This act shall take effect immediately.