

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1675 Session of
2009

INTRODUCED BY SEIP, BARRAR, BELFANTI, CARROLL, CREIGHTON,
DONATUCCI, GIBBONS, GOODMAN, GRUCELA, HALUSKA, MIRABITO,
MURPHY, READSHAW, SCAVELLO, SIPTROTH, K. SMITH, SWANGER,
TALLMAN, HORNAMAN, PASHINSKI, KORTZ AND MAHONEY,
JUNE 12, 2009

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,
AS AMENDED, DECEMBER 9, 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," further providing for returns for deceased
11 persons.

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

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

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

20 (e) [The] Except as provided in subsection (e.1), the return

1 for any deceased individual shall be made and filed by his
2 executor, administrator, or other person charged with his
3 property.

4 (e.1) A surviving spouse may file a joint return for the
5 year in which his or her spouse died if a joint return could
6 have been filed if both spouses were living for the entire
7 taxable year.

8 * * *

9 SECTION 2. THE ADDITION OF SECTION 331(E.1) OF THE ACT SHALL
10 APPLY TO TAXABLE YEARS BEGINNING AFTER DECEMBER 31, 2009. ←

11 Section 2 3. This act shall take effect in 60 days. ←