

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 322 Session of 2011

INTRODUCED BY BOYD, CALTAGIRONE, CLYMER, D. COSTA, DeLUCA,
FLECK, GEIST, GILLESPIE, GINGRICH, GOODMAN, HARRIS,
HENNESSEY, HESS, HICKERNELL, JOSEPHS, KAUFFMAN, M.K. KELLER,
KILLION, KOTIK, MAJOR, MICOZZIE, MILLARD, MURPHY, MURT,
O'NEILL, RAPP, REICHLEY, K. SMITH AND WATSON,
JANUARY 31, 2011

REFERRED TO COMMITTEE ON FINANCE, JANUARY 31, 2011

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 the definition of
11 "claimant."

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

14 Section 1. Section 301(c.2) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended May
16 7, 1997 (P.L.85, No.7), is amended 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.),
20 as amended to January 1, 1997, unless the reference contains the

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

7 * * *

8 (c.2) "Claimant" means a person who is subject to the tax
9 imposed under this article[, is not a dependent of another
10 taxpayer for purposes of section 151 of the Internal Revenue
11 Code of 1986 (Public Law 99-514, 26 U.S.C. § 151),] but is
12 entitled to claim against such tax the poverty tax provisions as
13 provided by this act.

14 * * *

15 Section 2. This act shall take effect in 60 days.