

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 934 Session of 2011

INTRODUCED BY BOSCOLA, TARTAGLIONE, WAUGH, WASHINGTON, RAFFERTY,
BREWSTER, ALLOWAY, VOGEL, McILHINNEY AND FOLMER,
APRIL 8, 2011

REFERRED TO FINANCE, APRIL 8, 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," in personal income tax, further providing for
11 imposition of income tax.

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

1 prescribed under subsection (c).

2 (b) Every nonresident individual, estate or trust shall be
3 subject to, and shall pay for the privilege of receiving each of
4 the classes of income hereinafter enumerated in section 303 from
5 sources within this Commonwealth, a tax upon each dollar of
6 income received by that nonresident during that nonresident's
7 taxable year at the rate [of three and seven hundredths per
8 cent] as prescribed under subsection (c).

9 (c) The rate of tax to be imposed under this section shall
10 be as follows:

11 (1) For taxable years commencing with or within calendar
12 year 2010 through the first half of the taxable year commencing
13 with or within calendar year 2011, three and seven hundredths
14 per cent.

15 (2) For the second half of the taxable year commencing with
16 or within calendar year 2011 and each taxable year thereafter,
17 two and ninety-seven hundredths per cent.

18 Section 2. This act shall take effect immediately.