
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2672 Session of
2018

INTRODUCED BY MADDEN, SCHLOSSBERG, KINSEY, YOUNGBLOOD, DEAN,
CARROLL, PASHINSKI, STURLA, THOMAS, READSHAW AND KAVULICH,
SEPTEMBER 26, 2018

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 26, 2018

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 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, is amended to read:

16 Section 302. Imposition of Tax.--(a) Every resident
17 individual, estate or trust shall be subject to, and shall pay
18 for the privilege of receiving each of the classes of income
19 hereinafter enumerated in section 303, a tax upon each dollar of
20 income received by that resident during that resident's taxable
21 year at the rate of three and [seven] seventy-seven hundredths
22 per cent.

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

8 (c) An amount equal to eighteen and fifty-seven hundredths
9 per cent of the tax imposed under this section shall be
10 deposited annually into the Property Tax Relief Fund established
11 under 4 Pa.C.S. § 1409 (relating to Property Tax Relief Fund)
12 and shall be used for State property tax reduction allocations
13 under Chapter 5 of the act of June 27, 2006 (1st Sp.Sess.,
14 P.L.1873, No.1), known as the "Taxpayer Relief Act."

15 Section 2. The amendment of section 302 of the act shall
16 apply to taxable years beginning after December 31, 2017.

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