
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1161 Session of
2018

INTRODUCED BY CORMAN, GORDNER, RESCENTIALER, COSTA, FOLMER,
HUGHES, SCAVELLO, BARTOLOTTA, KILLION, RAFFERTY, MENSCH,
STEFANO, WARD, YUDICHAK, BLAKE AND REGAN, MAY 7, 2018

REFERRED TO FINANCE, MAY 7, 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 classes of income.

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

14 Section 1. Section 303(a.7)(1) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 to read:

17 Section 303. Classes of Income.--* * *

18 (a.7) The following apply:

19 (1) An amount paid as a contribution into a qualified
20 tuition program under Chapter 3 of the act of April 3, 1992
21 (P.L.28, No.11), known as the "Tuition Account Programs and
22 College Savings Bond Act," shall be deductible from taxable

1 income on the annual personal income tax return. The amount paid
2 as a contribution to a qualified tuition program allowable as a
3 deduction under this subsection shall be subject to an annual
4 limitation not to exceed the threshold for exclusion from gifts
5 as provided in section 2503(b) of the Internal Revenue Code of
6 1986, as amended, per designated beneficiary. The deduction
7 shall not result in taxable income being less than zero.

8 * * *

9 Section 2. The amendment of section 303(a.7)(1) of the act
10 shall apply only to contributions or rollovers made on or after
11 January 1, 2018.

12 Section 3. This act shall take effect immediately.