

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE RESOLUTION

No. 104 Session of  
2019

---

INTRODUCED BY RYAN, BERNSTINE, BROWN, DIAMOND, HAHN, JAMES,  
KEEFER, LONGIETTI, MILLARD, B. MILLER, MURT, NEILSON,  
PICKETT, PYLE, READSHAW, STAATS AND ZIMMERMAN,  
FEBRUARY 28, 2019

---

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 28, 2019

---

A RESOLUTION

1 Directing the Secretary of Revenue and the Governor to commence  
2 negotiations with the State of New York's Governor and  
3 Commissioner of the Department of Taxation and Finance to  
4 effectuate an income tax reciprocity agreement between the  
5 Commonwealth of Pennsylvania and the State of New York.

6 WHEREAS, Indiana, Maryland, New Jersey, Ohio, Virginia and  
7 West Virginia currently participate in reciprocal income tax  
8 agreements with this Commonwealth; and

9 WHEREAS, Pennsylvania's existing reciprocal agreements  
10 provide that an employee's compensation is subject to state  
11 income tax at the rate of the employee's state of residence,  
12 which allows each state to receive income tax revenue from its  
13 respective residents; and

14 WHEREAS, Currently, approximately 17,500 New York resident-  
15 commuters pay state income tax to Pennsylvania, in comparison to  
16 the 42,400 Pennsylvania resident-commuters who pay state income  
17 tax to New York; and

18 WHEREAS, Pennsylvania's current income tax is a flat rate of

1 3.07% and New York's income tax ranges between 4% and 8.82%,  
2 which means a reciprocal agreement between this Commonwealth and  
3 the state of New York would lower the percentage of income tax  
4 paid for Pennsylvania residents who work in New York; and

5 WHEREAS, Based on figures provided by the Pennsylvania  
6 Department of Revenue, a reciprocal agreement with New York  
7 would result in a net gain of income tax revenue for this  
8 Commonwealth, estimated at over \$60 million; therefore be it

9 RESOLVED, That the House of Representatives direct the  
10 Secretary of Revenue and the Governor to commence negotiations  
11 with the State of New York's Governor and Commissioner of the  
12 Department of Taxation and Finance to effectuate an income tax  
13 reciprocity agreement between the Commonwealth of Pennsylvania  
14 and the State of New York.