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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 720 Session of  
2021

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INTRODUCED BY MENSCH, AUMENT, MARTIN, MASTRIANO, STEFANO AND  
J. WARD, MAY 28, 2021

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REFERRED TO FINANCE, MAY 28, 2021

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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] two and ninety-nine  
22 hundredths 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] two and ninety-  
7 nine hundredths per cent.

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