



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

HOUSE BILL NO. 665

PRINTERS NO. 3263

PRIME SPONSOR: Denlinger

COST / (SAVINGS)

FUND	FY 2011/12	FY 2012/13
General Fund	\$0	\$0

SUMMARY: House Bill 665, Printer's Number 3263, amends the Tax Reform Code further providing for income tax returns.

ANALYSIS: This legislation provides that a surviving spouse may file a joint tax return for the taxable year in which his/ her spouse has passed. The act shall take effect immediately and apply to taxable years 2013 and thereafter.

FISCAL IMPACT: Enactment of this legislation will have no adverse fiscal impact on Commonwealth funds. It is estimated that 18,100 returns are filed each year by a surviving spouse. A minimal administrative cost savings may be recognized due to fewer returns being filed and processed as the surviving spouse will now be able to file a joint return instead of two separate returns.

PREPARED BY: Ritchie LaFaver
House Appropriations Committee (R)

DATE: June 1, 2012

Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.