

LEGISLATIVE REFERENCE BUREAU

L.R.B. Form No. 4 (Rev. 3/25/10)

2013D00030DMS : EAZ

No. _____

LEGISLATIVE REFERENCE BUREAU

AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, in personal income tax, further providing for imposition of tax.

INTRODUCED _____ 20 _____

By _____ District NO. _____

By _____ District NO. _____

By _____ District NO. _____

By _____ District NO. _____

See next page for additional co-sponsors.

Referred to Committee on	
Date _____	20 _____
Reported _____	20 _____
As Committed-Amended	
Recommendation	

By Hon. _____	

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, amended December
16 23, 2003 (P.L.250, No.46), is amended to read:

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

1 prescribed in subsection (c).

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

9 (c) The rate of tax to be imposed under this section shall
10 be as follows:

11 (1) Three and seven-hundredths per cent for the taxable year
12 beginning after December 31, 2003, through the taxable year
13 beginning after December 31, 2014.

14 (2) Three and three-hundredths per cent for the taxable year
15 beginning after December 31, 2015.

16 (3) Two and ninety-nine-hundredths per cent for the taxable
17 year beginning after December 31, 2016.

18 (4) Two and ninety-five-hundredths per cent for the taxable
19 year beginning after December 31, 2017.

20 (5) Two and ninety-one-hundredths per cent for the taxable
21 year beginning after December 31, 2018.

22 (6) Two and eighty-seven-hundredths per cent for the taxable
23 year beginning after December 31, 2019, and each taxable year
24 thereafter.

25 Section 2. This act shall take effect immediately.