

LEGISLATIVE REFERENCE BUREAU

L.R.B. Form No. 4 (Rev. 1/11/17)

2018D10943MAB:BTW

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 special tax provisions for poverty.

INTRODUCED _____ 20_____

By _____ District NO. _____

By _____ District NO. _____

By _____ District NO. _____

By _____ District NO. _____

See next page for additional co-sponsors.

Prior Session _____

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 special tax provisions for poverty.

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

14 Section 1. Section 304(d) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 by adding a clause to read:

17 Section 304. Special Tax Provisions for Poverty.--* * *

18 (d) Any claim for special tax provisions hereunder shall be
19 determined in accordance with the following:

20 * * *

21 (4) For the tax year beginning January 1, 2019, through
22 December 31, 2019, and for every tax year thereafter, the

1 poverty income amounts under clause (1) shall be increased by an
2 annual cost-of-living adjustment calculated by applying the
3 percentage change in the Consumer Price Index for All Urban
4 Consumers (CPI-U) for the Pennsylvania, New Jersey, Delaware and
5 Maryland area, for the most recent twelve-month period for which
6 figures have been officially reported by the United States
7 Department of Labor, Bureau of Labor Statistics immediately
8 prior to the date the adjustment is due to take effect, to the
9 then current poverty income amounts. The percentage increase and
10 the new poverty income amounts shall be determined by the
11 department prior to the annual effective date of the adjustment
12 and shall transmit notice to the Legislative Reference Bureau
13 for publication in the Pennsylvania Bulletin within ten days of
14 the date such determination is made. The poverty income amounts
15 may not be decreased as a result of a negative percentage change
16 in the CPI-U for the Pennsylvania, New Jersey, Delaware and
17 Maryland area.

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