

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1416 Session of
1975

INTRODUCED BY NOYE, REED, HALVERSON, KLINGAMAN, HOPKINS,
MANMILLER, DAVIES, M. E. MILLER JR., BURNS, CIMINI, PYLES
AND DIETZ, JUNE 10, 1975

REFERRED TO COMMITTEE ON FINANCE, JUNE 10, 1975

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," removing the prohibition on a dependent from
11 qualifying for special forgiveness on income taxes.

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

14 Section 1. Clause (c.2) of section 301, act of March 4, 1971
15 (P.L.6, No.2), known as the "Tax Reform Code of 1971," Article
16 III added August 31, 1971 (P.L.362, No.93) and clause (c.2)
17 added March 13, 1974 (No.32), is amended to read:

18 Section 301. Definitions.--The following words, terms and
19 phrases when used in this article shall have the meaning
20 ascribed to them in this section except where the context
21 clearly indicates a different meaning. Any reference in this
22 article to the Internal Revenue Code shall include the Internal

1 Revenue Code of 1954, as amended to the date on which this
2 article is effective:

3 * * *

4 (c.2) "Claimant" means a person who is subject to the tax
5 imposed under this article, [is not a dependent of another
6 person,] but is entitled to claim against such tax the poverty
7 tax provisions as provided by this act.

8 * * *

9 Section 2. This act shall take effect immediately and apply
10 to the tax year 1975 and each year thereafter.