

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1470 Session of
1979

INTRODUCED BY ZWIKL, DiCARLO, SCHWEDER, RITTER AND ZELLER,
JUNE 6, 1979

REFERRED TO COMMITTEE ON FINANCE, JUNE 6, 1979

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," exempting certain persons from the payment of the
11 income tax.

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

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

17 Section 304.1. Tax Exemption for Elderly.--No person, sixty-
18 five years of age and older, shall be required to file a tax
19 return or pay any income tax so long as his total income from
20 all sources does not exceed \$8,999 during the year.

21 Section 2. This act shall take effect immediately and shall
22 be retroactive to January 1, 1979.