

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1102 Session of
1989

INTRODUCED BY JOHNSON, MORRIS, PETRARCA, TRELLO, NOYE, HECKLER,
HESS, HERMAN, CARLSON, CAWLEY, BUNT, STABACK, ROBBINS, GEIST,
SERAFINI, MRKONIC, E. Z. TAYLOR AND JAMES, APRIL 10, 1989

REFERRED TO COMMITTEE ON FINANCE, APRIL 10, 1989

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," further providing for estimated tax.

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

13 Section 1. Section 325(e) of the act of March 4, 1971
14 (P.L.6, No.2), known as the Tax Reform Code of 1971, added
15 August 31, 1971 (P.L.362, No.93), is amended to read:

16 Section 325. Declarations of Estimated Tax.--* * *

17 (e) Notwithstanding subsection (d) of this section, a
18 declaration of estimated tax of an individual having an
19 estimated [taxable] gross income from farming for the taxable
20 year which is at least two-thirds of his total estimated
21 [taxable] gross income for the taxable year may be filed at any

1 time on or before January 15 of the succeeding year, but if the
2 farmer files a final return and pays the entire tax by March 1,
3 the return may be considered as his declaration due on or before
4 January 15.

5 * * *

6 Section 2. This act shall apply to all individuals whose
7 taxable years begin on or after the effective date of this act.

8 Section 3. This act shall take effect immediately.