

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2477 Session of  
2000

INTRODUCED BY HARHART, PIPPY, TRUE, ADOLPH, FICHTER, ARGALL,  
ARMSTRONG, BAKER, BARD, BELARDI, CAPPABIANCA, CHADWICK,  
L. I. COHEN, DALEY, FARGO, FORCIER, FRANKEL, GEIST, GEORGE,  
GRUCELA, HANNA, HARHAI, HERMAN, HERSHEY, HUTCHINSON,  
LAUGHLIN, MAJOR, MANDERINO, MANN, MARSICO, McCALL, MCGILL,  
McILHATTAN, McNAUGHTON, S. MILLER, ORIE, PETRARCA, PETRONE,  
RAMOS, ROSS, RUBLEY, SAINATO, SAMUELSON, SATHER, SAYLOR,  
SCHRODER, SEMMEL, SEYFERT, SHANER, STABACK, E. Z. TAYLOR,  
TULLI, WILLIAMS, WILT, WOJNAROSKI, YOUNGBLOOD, YUDICHAK AND  
TRELLO, APRIL 18, 2000

REFERRED TO COMMITTEE ON FINANCE, APRIL 18, 2000

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 poverty provisions for  
11 personal income tax.

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

14 Section 1. Section 304(d)(1) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended May  
16 12, 1999 (P.L.26, No.4), is amended to read:

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

18 (d) Any claim for special tax provisions hereunder shall be

1 determined in accordance with the following:

2 (1) If the poverty income of the claimant during an entire  
3 taxable year is six thousand five hundred dollars (\$6,500) or  
4 less, or, in the case of a married claimant, if the joint  
5 poverty income of the claimant and the claimant's spouse during  
6 an entire taxable year is thirteen thousand dollars (\$13,000) or  
7 less, the claimant shall be entitled to a refund or forgiveness  
8 of any moneys which have been paid over to (or would except for  
9 the provisions of this act be payable to) the Commonwealth under  
10 the provisions of this article, with an additional income  
11 allowance of [six thousand five hundred dollars (\$6,500) if  
12 claimed by married claimants or of six thousand five hundred  
13 dollars (\$6,500) if claimed by a single claimant for the first  
14 additional dependent and an additional income allowance of six  
15 thousand five hundred dollars (\$6,500)] seven thousand five  
16 hundred dollars (\$7,500) for each additional dependent of the  
17 claimant. For purposes of this subsection, a claimant shall not  
18 be considered to be married if:

19 (i) The claimant and the claimant's spouse file separate  
20 returns; and

21 (ii) The claimant and the claimant's spouse live apart at  
22 all times during the last six months of the taxable year or are  
23 separated pursuant to a written separation agreement.

24 \* \* \*

25 Section 2. The amendment of section 304(d)(1) of the act  
26 shall apply to taxable years beginning after December 31, 1999.

27 Section 3. This act shall take effect in 60 days.