

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2019 Session of  
2001

INTRODUCED BY WOJNAROSKI, READSHAW, BARD, GEORGE, FICHTER,  
LUCYK, STABACK, TRICH, CORRIGAN, PALLONE, TIGUE, COY, CAWLEY,  
TANGRETTI, JADLOWIEC, McGEEHAN, HUTCHINSON, DeWEESE,  
LaGROTTA, BUNT, SCHULER, BEBKO-JONES, SHANER, CAPPELLI,  
SOLOBAY, KELLER, HENNESSEY, GRUCELA, GORDNER, LAUGHLIN, WILT,  
DERMODY, HARHAI, YUDICHAK AND MELIO, OCTOBER 16, 2001

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 16, 2001

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 classification of personal  
11 income.

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

14 Section 1. Section 303(a)(1) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
16 March 13, 1974 (P.L.179, No.32), is amended to read:

17 Section 303. Classes of Income.--(a) The classes of income  
18 referred to above are as follows:

19 (1) Compensation. All salaries, wages, commissions, bonuses  
20 and incentive payments whether based on profits or otherwise,

1 fees, tips and similar remuneration received for services  
2 rendered whether directly or through an agent and whether in  
3 cash or in property except [income] for the following:

4 (i) Income derived from the United States Government for  
5 active duty outside the Commonwealth of Pennsylvania as a member  
6 of its armed forces.

7 (ii) Income derived from the United States Government for  
8 active duty within the Commonwealth of Pennsylvania as a member  
9 of its armed forces.

10 (iii) Income for service within or outside the Commonwealth  
11 of Pennsylvania performed as a member of the Pennsylvania Guard  
12 or the Pennsylvania National Guard if the service was in  
13 response to the terroristic attacks on the United States on  
14 September 11, 2001.

15 \* \* \*

16 Section 2. The amendment of section 301(a)(1) of the act  
17 shall apply to taxable years beginning after December 31, 2000,  
18 and ending before September 1, 2002.

19 Section 3. This act shall take effect immediately.