

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 3016 Session of
2002

INTRODUCED BY CORNELL, BARD, BUNT, DALEY, GABIG, GEIST, GEORGE,
HERSHEY, HORSEY, LAUGHLIN, MUNDY, SAYLOR, E. Z. TAYLOR,
THOMAS AND YOUNGBLOOD, NOVEMBER 27, 2002

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 27, 2002

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 special tax provisions for
11 poverty.

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

14 Section 1. Section 304 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, is amended by
16 adding a subsection to read:

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

18 (e) For the taxable year and each year thereafter, a
19 claimant may file an affidavit provided by the department
20 stating that the claimant is eligible for special tax provisions
21 under subsection (d)(1) in lieu of filing a Pennsylvania
22 individual income tax return if the claimant has filed a

1 Pennsylvania individual income tax return for the immediately
2 preceding taxable year establishing eligibility for special tax
3 provisions under subsection (d)(1) and the claimant continues to
4 be eligible. A person who wilfully attempts to evade or defeat
5 payment of tax under this subsection shall be subject to the
6 penalties under section 353.

7 Section 2. This act shall take effect immediately.