

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 360 Session of
2001

INTRODUCED BY BOSCOLA, MELLOW, COSTA, O'PAKE, RHOADES, WAUGH,
STOUT, TARTAGLIONE, WAGNER, LOGAN AND KASUNIC,
FEBRUARY 7, 2001

REFERRED TO FINANCE, FEBRUARY 7, 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 personal income tax
11 definitions; and providing for exclusions from personal
12 income.

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

15 Section 1. The introductory paragraph of section 301 of the
16 act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code
17 of 1971, amended May 7, 1997 (P.L.85, No.7), is amended and the
18 section is amended by adding a clause to read:

19 Section 301. Definitions.--The following words, terms and
20 phrases when used in this article shall have the meaning
21 ascribed to them in this section except where the context
22 clearly indicates a different meaning. Unless specifically

1 provided otherwise, any reference in this article to the
2 Internal Revenue Code shall include the Internal Revenue Code of
3 1986 (Public Law 99-514, 26 U.S.C. § 1 et seq.)[, as amended to
4 January 1, 1997]:

5 * * *

6 (1.3) "Medical expenses" means those expenses allowable as
7 deductions under section 213 of the Internal Revenue Code of
8 1986 (Public Law 99-514, 26 U.S.C. § 1 et seq.).

9 * * *

10 Section 2. The act is amended by adding a section to read:

11 Section 303.1. Exclusions from Income.--A taxpayer who is
12 sixty-five years of age or older is entitled to exclude from the
13 classes of income under section 303 payments made for medical
14 expenses.

15 Section 3. The amendment or addition of sections 301 and
16 303.1 of the act shall apply to taxable years beginning after
17 December 31, 2001.

18 Section 4. This act shall take effect immediately.