
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE RESOLUTION

No. 213 Session of
2002

INTRODUCED BY DENT, HOLL, TOMLINSON, HELFRICK, KITCHEN, O'PAKE,
LAVALLE, BOSCOLA, ORIE, BELL, ROBBINS, SCHWARTZ, GREENLEAF,
RHOADES, LEMMOND, STACK AND WOZNIAK, APRIL 17, 2002

REFERRED TO INTERGOVERNMENTAL AFFAIRS, APRIL 17, 2002

A CONCURRENT RESOLUTION

1 Memorializing the Governor of New Jersey, James E. McGreevey, to
2 maintain the Pennsylvania-New Jersey Reciprocity Agreement
3 regarding individual income taxes.

4 WHEREAS, The reciprocal agreement allows residents of either
5 Pennsylvania or New Jersey to pay personal income to the state
6 of their residence, regardless of where the income is earned;
7 and

8 WHEREAS, The elimination of the reciprocity agreement will
9 result in a significant tax increase for Pennsylvania and New
10 Jersey residents; and

11 WHEREAS, While the elimination of the agreement may provide
12 short-term relief to New Jersey's financial woes, in the long
13 term the taxpayers of New Jersey and Pennsylvania will be
14 inundated with additional tax compliance requirements by having
15 to file a Pennsylvania return along with a New Jersey return;
16 and

17 WHEREAS, The elimination of the reciprocity agreement will
18 further inhibit New Jersey and Pennsylvania businesses'

1 responsibility to withhold the appropriate amount of state
2 income tax; and

3 WHEREAS, The Pennsylvania-New Jersey reciprocal agreement has
4 been in place for 24 years; and

5 WHEREAS, In order to reduce the complications of filing for
6 nonresident employees, the Commonwealth of Pennsylvania has
7 similar agreements with the states of Ohio, Maryland, West
8 Virginia, Indiana and Virginia; therefore be it

9 RESOLVED (the House of Representatives concurring), That the
10 General Assembly of the Commonwealth of Pennsylvania memorialize
11 Governor James E. McGreevey to reconsider his plan to dissolve
12 the Pennsylvania-New Jersey Reciprocity Agreement regarding the
13 imposition of state individual income taxes; and be it further

14 RESOLVED, That a copy of this resolution be transmitted to
15 Governor James E. McGreevey of New Jersey and the Pennsylvania
16 congressional delegation.