

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1285 Session of
2003

INTRODUCED BY BIRMELIN, LEWIS, ADOLPH, ALLEN, BARRAR, BEBKO-JONES, BELFANTI, BROWNE, BUNT, CAPPELLI, CIVERA, CREIGHTON, CRUZ, J. EVANS, FICHTER, GABIG, GEIST, GEORGE, GOODMAN, GRUCELA, HARHAI, HARHART, HENNESSEY, HERMAN, HERSHEY, HORSEY, JAMES, LAUGHLIN, LEACH, LEDERER, LEH, MANN, MARKOSEK, R. MILLER, PAYNE, PHILLIPS, PISTELLA, READSHAW, REED, ROBERTS, SANTONI, SAYLOR, SCHRODER, SHANER, B. SMITH, SOLOBAY, STEIL, R. STEVENSON, E. Z. TAYLOR, THOMAS, WALKO, WASHINGTON AND YOUNGBLOOD, MAY 5, 2003

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,
OCTOBER 20, 2003

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 defining "income" for purposes of the
11 personal income tax; and further providing for refund or
12 credit of overpayment.

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

15 Section 1. Section 301(j) of the act of March 4, 1971
16 (P.L.6, No.2), known as the Tax Reform Code of 1971, ADDED
17 AUGUST 31, 1971 (P.L.362, NO.93), is amended to read:

18 Section 301. Definitions.--The following words, terms and
19 phrases when used in this article shall have the meaning

<—

1 ascribed to them in this section except where the context
2 clearly indicates a different meaning, and, unless specifically
3 provided otherwise, any reference in this article to the
4 Internal Revenue Code of 1986 shall mean the Internal Revenue
5 Code of 1986 (Public Law 99-514, 26 U.S.C. § 1 et seq.), as
6 amended to January 1, 1997:

7 * * *

8 (j) "Income" for a resident individual, estate or trust
9 means the same as compensation, net profits, gains, dividends,
10 interest or income enumerated and classified under section 303
11 of this article. The term does not include the receipt of any of
12 the classes of income by a ~~resident individual~~ TAXPAYER who died <—
13 as a result of the terrorist attacks that occurred on September
14 11, 2001, for the taxable year in which ~~such individual~~ THE <—
15 TAXPAYER died.

16 * * *

17 Section 2. Section 346 of the act is amended by adding a
18 subsection to read:

19 Section 346. Refund or Credit of Overpayment.--* * *

20 (d) ~~The estate of a resident individual~~ IN ACCORDANCE WITH <—
21 SECTION 350, THE ESTATE OF A TAXPAYER who died as a result of
22 the terrorist attacks that occurred on September 11, 2001, may
23 file an amended return for the taxable year in which ~~such~~ <—
24 ~~individual~~ THE TAXPAYER died and request a refund of the tax <—
25 imposed by this article on the part of ~~such individual~~ THE <—
26 TAXPAYER for the applicable taxable year, provided that the
27 estate provides the Department of Revenue:

28 (1) A death certificate ~~of such individual~~ FOR THE TAXPAYER. <—

29 (2) An affidavit signed by the executor of the estate,
30 stating that ~~such individual~~ THE TAXPAYER died as a result of <—

1 the terrorist attacks that occurred on September 11, 2001.

2 (3) Such other information as may be deemed necessary to
3 verify eligibility for a refund under this subsection.

4 Section 3. This act shall apply retroactively to January 1,
5 2001.

6 Section 4. This act shall take effect immediately.