

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1805 Session of  
2003

INTRODUCED BY CORNELL, BARD, BROWNE, BUNT, CRAHALLA, DALLY,  
GEIST, HARPER, HARRIS, HENNESSEY, HERSHEY, HUTCHINSON, LEH,  
MAHER, RUBLEY, SATHER, SAYLOR, SEMMEL, R. STEVENSON,  
E. Z. TAYLOR, VANCE, WATSON AND WILT, JULY 2, 2003

REFERRED TO COMMITTEE ON FINANCE, JULY 2, 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 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

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

8       Section 2. This act shall take effect immediately.