

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 293 Session of
2005

INTRODUCED BY MUSTO, KITCHEN, PUNT, LEMMOND, GORDNER, ERICKSON,
BOSCOLA, STOUT, PILEGGI, COSTA, LAVALLE, WOZNIAK, LOGAN,
MELLOW, C. WILLIAMS, RAFFERTY, KASUNIC, O'PAKE, PICCOLA,
TARTAGLIONE, M. WHITE, GREENLEAF, EARLL, STACK AND THOMPSON,
FEBRUARY 15, 2005

REFERRED TO FINANCE, FEBRUARY 15, 2005

AN ACT

1 Relieving members of the United States Armed Forces or other
2 civilians serving in the Persian Gulf area or in support of
3 the armed forces from certain local tax filing deadlines; and
4 making a repeal.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. Short title.

8 This act shall be known and may be cited as the Local Tax
9 Filing Extension Act.

10 Section 2. Definitions.

11 The following words and phrases when used in this act shall
12 have the meanings given to them in this section unless the
13 context clearly indicates otherwise:

14 "Combat zone." An area designated by Presidential order as a
15 combat zone as described in section 7508 of the Internal Revenue
16 Code of 1986 (Public Law 99-514, 26 U.S.C. § 7508).

17 Section 3. Extension of tax deadlines.

1 (a) General rule.--The following individuals shall be
2 accorded an extension of the legal deadline for the filing of
3 any tax return or the payment of any tax, as described in
4 section 6 (relating to applicability) without being subject to
5 any interest, penalty or other charges or forfeiture of
6 eligibility for any discount provided by law:

7 (1) Any resident of this Commonwealth serving in the
8 armed forces of the United States in a combat zone or who has
9 been ordered to active duty with the armed forces of the
10 United States prior to the legal deadline for the filing of
11 any tax return or the payment of any tax, as described in
12 section 6, shall have such deadline extended until the date
13 180 days following the date of:

14 (i) the return of that resident to the United States
15 or prior duty station;

16 (ii) release from active duty; or

17 (iii) release of the resident from a military or
18 veterans hospital in the case of a service-connected
19 injury.

20 (2) Any resident of this Commonwealth serving in a
21 civilian capacity in support of the United States Armed
22 Forces in a combat zone or serving outside the boundaries of
23 this Commonwealth in support of the armed forces prior to the
24 legal deadline for the filing of any tax return or the
25 payment of any tax, as described in section 6, shall have
26 such deadlines extended until the date 180 days following:

27 (i) the date of the return of that employee to this
28 Commonwealth; or

29 (ii) the date designated by Presidential Executive
30 order as the date of termination of combative activities

1 in the combat zone, whichever occurs first.

2 (3) Any spouse of an individual qualifying under
3 paragraph (1) or (2) shall have the same rights and be
4 subject to the same restrictions as provided in this
5 subsection.

6 (b) Liability waived.--

7 (1) The estate of any individual covered under
8 subsection (a)(1) or (2) who dies while serving in a combat
9 zone or dies as a result of injuries received while in a
10 combat zone shall not be liable for payment of any tax
11 described in section 6 owed by the decedent for the year of
12 death and for the year immediately preceding the year of
13 death.

14 (2) The tax liability for any tax described in section 6
15 of a spouse of any individual covered under subsection (a)(1)
16 or (2) who dies while serving in a combat zone or dies as a
17 result of injuries received while in a combat zone shall be
18 waived by the political subdivision for both the year of
19 death and the immediate prior year and all tax revenue
20 received from the spouse by the political subdivision either
21 through a previously filed return or employer withholding
22 shall be refunded to the spouse.

23 Section 4. Time extension information.

24 Any local taxing authority which issues any notice relating
25 to a delinquent return or overdue tax payment shall include
26 information relating to any time extension available under this
27 act.

28 Section 5. Repeal.

29 The act of March 26, 1991 (P.L.3, No.2), entitled "An act
30 authorizing local taxing authorities the option of relieving

1 members of the United States Armed Forces or other civilians
2 serving in the Persian Gulf area or in support of such armed
3 forces from certain local tax filing deadlines," is repealed
4 insofar as it is inconsistent with this act.

5 Section 6. Applicability.

6 The provisions of this act shall apply to the following taxes
7 imposed or collected under the act of August 5, 1932 (Sp.Sess.,
8 P.L.45, No.45), referred to as the Sterling Act, the act of
9 March 10, 1949 (P.L.30, No.14), known as the Public School Code
10 of 1949, the act of December 31, 1965 (P.L.1257, No.511), known
11 as The Local Tax Enabling Act, any of the various county and
12 municipal codes and any other applicable statute:

- 13 (1) Real property taxes.
- 14 (2) Earned income taxes.
- 15 (3) Intangible personal property taxes.
- 16 (4) Per capita taxes.
- 17 (5) Occupation taxes.
- 18 (6) Occupational privilege taxes.
- 19 (7) Emergency services and municipal tax.

20 Section 7. Retroactivity.

21 This act shall be retroactive to March 19, 2003.

22 Section 8. Effective date.

23 This act shall take effect immediately.