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THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 756 Session of 2009

INTRODUCED BY BOYD, BEYER, CALTAGIRONE, CLYMER, CREIGHTON, DALLY, ELLIS, FLECK, GEIST, GIBBONS, GINGRICH, GOODMAN, HARPER, HENNESSEY, HICKERNELL, KAUFFMAN, M. KELLER, W. KELLER, KILLION, KORTZ, MELIO, MILLARD, MILLER, MOUL, O'NEILL, PICKETT, PYLE, RAPP, READSHAW, REICHLEY, SCAVELLO, SIPTROTH, K. SMITH, STERN AND WATSON, MARCH 6, 2009

REFERRED TO COMMITTEE ON FINANCE, MARCH 6, 2009

AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," further providing for the definition of "claimant."

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

Section 1. Section 301(c.2) of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended May 7, 1997 (P.L.85, No.7), is amended to read:

Section 301. Definitions.--Any reference in this article to the Internal Revenue Code of 1986 shall mean the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 1 et seq.), as amended to January 1, 1997, unless the reference contains the

phrase "as amended" and refers to no other date, in which case the reference shall be to the Internal Revenue Code of 1986 as it exists as of the time of application of this article. The following words, terms and phrases when used in this article shall have the meaning ascribed to them in this section except where the context clearly indicates a different meaning:

* * *

(c.2) "Claimant" means a person who is subject to the tax imposed under this article[, is not a dependent of another taxpayer for purposes of section 151 of the Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. § 151),] but is entitled to claim against such tax the poverty tax provisions as provided by this act.

* * *

Section 2. This act shall take effect in 60 days.