

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 989 Session of 2009

INTRODUCED BY WAUGH, ALLOWAY, BOSCOLA, BRUBAKER, COSTA, EARLL, ERICKSON, FARNESE, FERLO, FOLMER, GREENLEAF, KITCHEN, LOGAN, O'PAKE, ORIE, SMUCKER, TARTAGLIONE, TOMLINSON, WARD, WASHINGTON, D. WHITE, M. WHITE AND WOZNIAK, JUNE 26, 2009

REFERRED TO FINANCE, JUNE 26, 2009

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 returns of married
 11 individuals, deceased or disabled individuals and
 12 fiduciaries.

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

15 Section 1. Section 331(e) of the act of March 4, 1971
 16 (P.L.6, No.2), known as the Tax Reform Code of 1971, repealed
 17 and added August 31, 1971 (P.L.362, No.93), is amended to read:

18 Section 331. Returns of Married Individuals, Deceased or
 19 Disabled Individuals and Fiduciaries.--* * *

20 (e) The return for any deceased individual shall be made and
 21 filed by his executor, administrator, or other person charged
 22 with his property. If the decedent was married, the return for

1 the decedent shall be made separate or joint and filed by the
2 surviving spouse.

3 * * *

4 Section 2. The amendment of section 331(e) of the act shall
5 apply to tax years beginning after December 31, 2009.

6 Section 3. This act shall take effect in 60 days.