

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 85 Session of 2011

INTRODUCED BY GREENLEAF, TARTAGLIONE, ERICKSON, RAFFERTY, WAUGH,  
COSTA, BREWSTER AND BOSCOLA, JANUARY 12, 2011

REFERRED TO FINANCE, JANUARY 12, 2011

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," in personal income tax, further providing for  
11 special tax provisions for poverty and for returns and  
12 liability.

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

15 Section 1. Section 304 of the act of March 4, 1971 (P.L.6,  
16 No.2), known as the Tax Reform Code of 1971, is amended by  
17 adding a subsection to read:

18 Section 304. Special Tax Provisions for Poverty.--\* \* \*

19 (e) (1) A taxpayer who is at least 65 years of age and who  
20 would otherwise qualify for one hundred per cent tax forgiveness  
21 under subsection (d) (1) in a taxable year, shall not be required  
22 to file a tax return under this article for that taxable year.

23 (2) A taxpayer and a taxpayer's spouse who are at least 65

1 years of age and who would otherwise qualify for one hundred per  
2 cent tax forgiveness under subsection (d)(1) in a taxable year,  
3 shall not be required to file a tax return under this article  
4 for that taxable year.

5 Section 2. Section 330(a) of the act, amended March 26, 1991  
6 (P.L.5, No.3), is amended to read:

7 Section 330. Returns and Liability.--(a) On or before the  
8 date when the taxpayer's Federal income tax return is due or  
9 would be due if the taxpayer were required to file a Federal  
10 income tax return, under the Internal Revenue Code of 1954, a  
11 tax return under this article shall be made and filed by or for  
12 every taxpayer having income for the taxable year, except as  
13 otherwise provided for under section 304(e).

14 \* \* \*

15 Section 3. This act shall apply to taxable years beginning  
16 after December 31, 2011.

17 Section 4. This act shall take effect immediately.