

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1970 Session of
2014

INTRODUCED BY CLAY, YOUNGBLOOD, COHEN, PASHINSKI, O'BRIEN,
CALTAGIRONE, W. KELLER, DAVIDSON, THOMAS, KINSEY, SIMS, CRUZ,
SABATINA, KIRKLAND, TRUITT, MCGEEHAN, DeLUCA AND WATERS,
JANUARY 22, 2014

REFERRED TO COMMITTEE ON FINANCE, JANUARY 22, 2014

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 classes of income.

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

14 Section 1. Section 303(a)(7) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended
16 July 21, 1983 (P.L.63, No.29), is amended to read:

17 Section 303. Classes of Income.--(a) The classes of income
18 referred to above are as follows:

19 * * *

20 (7) Gambling and lottery winnings [other than prizes of the
21 Pennsylvania State Lottery].

1 * * *

2 Section 2. The amendment of section 303(a)(7) of the act
3 shall apply to taxable years beginning after December 31, 2013.

4 Section 3. This act shall take effect immediately.