THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2002 Session of 2018

INTRODUCED BY ORTITAY, DIAMOND, GILLEN, GROVE, KAUFFMAN, McGINNIS, METZGAR, RADER, ROTHMAN, SACCONE, SANKEY, STEPHENS, WARNER AND ZIMMERMAN, JANUARY 8, 2018

REFERRED TO COMMITTEE ON FINANCE, JANUARY 8, 2018

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   imposition of tax.

12   The General Assembly of the Commonwealth of Pennsylvania

13 hereby enacts as follows:

14   Section 1. Section 302 of the act of March 4, 1971 (P.L.6,

15 No.2), known as the Tax Reform Code of 1971, is amended to read:

16   Section 302. Imposition of Tax.--(a) Every resident

17 individual, estate or trust shall be subject to, and shall pay

18 for the privilege of receiving each of the classes of income

19 hereinafter enumerated in section 303, a tax upon each dollar of

20 income received by that resident during that resident's taxable

21 year at the rate of [three and seven hundredths] two and eighty-

22 two hundredths per cent.

1   (b) Every nonresident individual, estate or trust shall be

2   subject to, and shall pay for the privilege of receiving each of

3   the classes of income hereinafter enumerated in section 303 from

4   sources within this Commonwealth, a tax upon each dollar of

5   income received by that nonresident during that nonresident's

6   taxable year at the rate of [three and seven hundredths] two and

7   eighty-two hundredths per cent.

8   Section 2. This act shall take effect immediately.