

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2149 Session of 2018

INTRODUCED BY KORTZ, SNYDER, DEAN, A. DAVIS, MURT, SCHLOSSBERG, THOMAS, FRANKEL, RAVENSTAHL, STURLA, STEPHENS, McCARTER AND MUSTIO, MARCH 27, 2018

REFERRED TO COMMITTEE ON FINANCE, MARCH 27, 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 per cent] as
 22 prescribed under subsection (c).

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 per
7 cent.] as prescribed under subsection (c).

8 (c) The rate of tax to be imposed under this section shall
9 be as follows:

10 (1) For taxable years ending December 31, 2018, three and
11 seven hundredths per cent.

12 (2) For taxable years beginning after December 31, 2018,
13 three and seventy-seven hundredths per cent to be distributed as
14 follows:

15 (i) three and seven hundredths per cent to be deposited in
16 the General Fund; and

17 (ii) seven thousandths per cent to be deposited in the Safe
18 Schools Fund under section 1302-A of the act of March 10, 1949
19 (P.L.30, No.14), known as the Public School Code of 1949.

20 Section 2. This act shall take effect immediately.