

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 820 Session of 2019

INTRODUCED BY COX, BARRAR, COOK, DeLUCA, DRISCOLL, FREEMAN, GILLEN, GLEIM, JOHNSON-HARRELL, KAUFFMAN, LEWIS, MACKENZIE, McNEILL, MENTZER, NEILSON, READSHAW, STRUZZI AND ZIMMERMAN, APRIL 9, 2019

REFERRED TO COMMITTEE ON FINANCE, APRIL 9, 2019

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 sixty-five years of age or older
 20 and would otherwise qualify for one hundred per cent tax
 21 forgiveness under subsection (d) (1) in a taxable year shall not
 22 be required to file a tax return under this article for that

1 taxable year.

2 (2) A taxpayer and a taxpayer's spouse who are sixty-five
3 years of age or older and would otherwise qualify for one
4 hundred per cent tax forgiveness under subsection (d)(1) in a
5 taxable year shall not be required to file a tax return under
6 this article for that taxable year.

7 Section 2. Section 330(a) of the act is amended to read:

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

15 * * *

16 Section 3. This act shall apply to taxable years beginning
17 after December 31, 2019.

18 Section 4. This act shall take effect immediately.