

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 199 Session of 2021

INTRODUCED BY DUNBAR, GLEIM, METCALFE, MOUL, RYAN AND ZIMMERMAN,
JANUARY 21, 2021

REFERRED TO COMMITTEE ON FINANCE, JANUARY 21, 2021

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

17 Section 303. Classes of Income.--* * *

18 (a.10) A person may claim a deduction for depletion of a
19 mine, oil and gas well and other natural deposit in accordance
20 with the provisions of sections 611, 612, 613, 613A, 614, 616
21 and 617 of the Internal Revenue Code of 1986 (Public Law 99-514,
22 26 U.S.C. § 611 et seq.) in effect on the effective date of this

1 subsection.

2 * * *

3 Section 2. The addition of section 303(a.10) of the act
4 shall apply to tax years beginning after December 31, 2020.

5 Section 3. This act shall take effect immediately.