
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 987 Session of
2021

INTRODUCED BY AUMENT, YAW, MARTIN, J. WARD, SCAVELLO, BAKER,
BROOKS, MENSCH, PITTMAN, STEFANO, PHILLIPS-HILL AND
BARTOLOTTA, DECEMBER 29, 2021

REFERRED TO FINANCE, DECEMBER 29, 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 Act of 1971, is amended by adding
16 a subsection to read:

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

18 (a.11) In computing income, a deduction shall be allowed for
19 real estate taxes paid. This deduction expires three years
20 following the expiration of the Governor's proclamation of
21 disaster emergency issued on March 6, 2020, published at 50
22 Pa.B. 1644 (March 21, 2020), as extended.

1 * * *

2 Section 2. This act shall take effect immediately.