
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 479 Session of
2023

INTRODUCED BY BOROWSKI, SCOTT, HILL-EVANS, SANCHEZ, PROBST,
CERRATO, CIRESI, DEASY, WARREN, N. NELSON, FLICK AND KHAN,
MARCH 16, 2023

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, MARCH 16, 2023

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.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 304(d) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 by adding a clause to read:

17 Section 304. Special Tax Provisions for Poverty.--* * *

18 (d) Any claim for special tax provisions hereunder shall be
19 determined in accordance with the following:

20 * * *

21 (4) For the tax year immediately following the effective

1 date of this clause and for every tax year thereafter, the
2 poverty income amounts under clause (1) shall be increased by an
3 annual cost-of-living adjustment calculated by applying the
4 percentage change in the Consumer Price Index for All Urban
5 Consumers (CPI-U) for the Pennsylvania, New Jersey, Delaware and
6 Maryland area, for the most recent twelve-month period for which
7 figures have been officially reported by the United States
8 Department of Labor, Bureau of Labor Statistics immediately
9 prior to the date the adjustment is due to take effect, to the
10 then current poverty income amounts. The department shall
11 determine the percentage increase and the new poverty income
12 amounts prior to the annual effective date of the adjustment and
13 shall transmit notice to the Legislative Reference Bureau for
14 publication in the next available issue of the Pennsylvania
15 Bulletin within ten days of the date the determination is made.
16 The poverty income amounts may not be decreased as a result of a
17 negative percentage change in the CPI-U for the Pennsylvania,
18 New Jersey, Delaware and Maryland area.

19 Section 2. This act shall take effect in 60 days.