
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 848 Session of
2023

INTRODUCED BY M. MACKENZIE, R. MACKENZIE, M. BROWN, KAUFFMAN,
PICKETT AND ZIMMERMAN, APRIL 10, 2023

REFERRED TO COMMITTEE ON FINANCE, APRIL 10, 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 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.11) Any amount of an allowance that is provided by a
19 church or religious organization to an individual who is duly
20 ordained, commissioned or licensed by a religious body
21 constituting a church or church denomination and has the
22 authority to conduct religious worship, perform sacerdotal

1 functions and administer ordinances or sacraments according to
2 the prescribed tenets and practices of that church or
3 denomination, for housing, regardless of whether the housing is
4 located on property that is owned by the church or denomination,
5 shall be excluded from income under this article.

6 * * *

7 Section 2. The addition of section 303(a.11) of the act
8 shall apply to taxable years beginning after December 31, 2021.

9 Section 3. This act shall take effect immediately.