

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1059 Session of
2021

INTRODUCED BY HICKERNELL, BROOKS, CIRESI, DUNBAR, FREEMAN,
GREINER, JAMES, JOZWIAK, MENTZER, MILLARD, PICKETT, RYAN,
SAINATO, SAYLOR, THOMAS, ZIMMERMAN, RADER AND ARMANINI,
MARCH 31, 2021

SENATOR HUTCHINSON, FINANCE, IN SENATE, AS AMENDED,
SEPTEMBER 20, 2022

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 declarations of estimated tax.

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

14 Section 1. Section 325(a) and (d) introductory paragraph of
15 the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform
16 Code of 1971, are amended to read:

17 Section 325. Declarations of Estimated Tax.--(a) (1) Every
18 resident and nonresident individual, trust and estate shall at
19 the time hereinafter prescribed make a declaration of his or its
20 estimated tax for the taxable year, containing such information

1 as the department may prescribe by regulations, if his or its
2 income, other than from income on which tax is withheld under
3 this article, can reasonably be expected to exceed [eight
4 thousand dollars (\$8,000).] the following dollar amount for the
5 applicable taxable year:

	<u>TAXABLE YEAR</u>	<u>DOLLAR AMOUNT</u>	
6			
7	<u>2022 2023 and prior</u>	<u>\$8,000</u>	<--
8	<u>2023 2024</u>	<u>9,500</u>	<--
9	<u>2024 2025</u>	<u>11,000</u>	<--
10	<u>2025 2026</u>	<u>14,000</u>	<--
11	<u>2026 2027</u>	<u>17,000</u>	<--
12	<u>2027 2028</u>	<u>20,000</u>	<--

13 (2) For taxable years beginning after December 31, 2027-- <--
14 2028, the dollar amount under paragraph (1) shall increase <--
15 annually by five hundred dollars (\$500). The department shall
16 submit a notice containing the new dollar amount for the taxable
17 year to the Legislative Reference Bureau for publication in the
18 Pennsylvania Bulletin.

19 * * *

20 (d) Except as hereinafter provided, the date for filing a
21 declaration of estimated tax shall depend upon when the resident
22 or nonresident individual, trust or estate determines that his
23 or its income on which no tax has been withheld under this
24 article can reasonably be expected to exceed [eight thousand
25 dollars (\$8,000) in the taxable year,] the dollar amount under
26 subsection (a), as follows:

27 * * *

28 Section 2. The amendment of section 325(d) of the act shall
29 apply to taxable years beginning after December 31, ~~2021~~ 2022. <--

30 Section 3. This act shall take effect immediately.