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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1529 Session of  
2023

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INTRODUCED BY GUENST, D. MILLER, SANCHEZ, HILL-EVANS AND  
DELLOSO, JUNE 27, 2023

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REFERRED TO COMMITTEE ON FINANCE, JUNE 27, 2023

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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(a)(1)(i) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended  
16 to read:

17 Section 303. Classes of Income.--(a) The classes of income  
18 referred to above are as follows:

19 (1) Compensation.

20 (i) All salaries, wages, commissions, bonuses and incentive  
21 payments whether based on profits or otherwise, fees, tips and  
22 similar remuneration received for services rendered whether

1 directly or through an agent and whether in cash or in property  
2 except income derived from the United States Government for  
3 active duty outside the Commonwealth of Pennsylvania as a member  
4 of its armed forces, income derived from the United States  
5 Government for active duty outside the Commonwealth of  
6 Pennsylvania as a member of the United States Public Health  
7 Service or the National Oceanic and Atmospheric Administration  
8 and income from the United States Government or the Commonwealth  
9 of Pennsylvania for active State duty for emergency within or  
10 outside the Commonwealth of Pennsylvania, including duty ordered  
11 pursuant to 35 Pa.C.S. Ch. 76 (relating to Emergency Management  
12 Assistance Compact).

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