

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 48 Session of 2015

INTRODUCED BY GREENLEAF, BREWSTER, TEPLITZ, FONTANA, SCARNATI, SCHWANK, VULAKOVICH, BOSCOLA, FOLMER, TARTAGLIONE, HUGHES, ALLOWAY, STEFANO AND RAFFERTY, JANUARY 14, 2015

REFERRED TO FINANCE, JANUARY 14, 2015

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 and for returns and  
 12 liability.

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

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

18 Section 304. Special Tax Provisions for Poverty.--\* \* \*

19 (e) (1) A taxpayer who is 65 years of age or older and who  
 20 would otherwise qualify for one hundred per cent tax forgiveness  
 21 under subsection (d)(1) in a taxable year, shall not be required  
 22 to file a tax return under this article for that taxable year.

1     (2) A taxpayer and a taxpayer's spouse who are 65 years of  
2 age or older and who would otherwise qualify for one hundred per  
3 cent tax forgiveness under subsection (d)(1) in a taxable year,  
4 shall not be required to file a tax return under this article  
5 for that taxable year.

6     Section 2. Section 330(a) of the act, amended March 26, 1991  
7 (P.L.5, No.3), is amended to read:

8     Section 330. Returns and Liability.--(a) On or before the  
9 date when the taxpayer's Federal income tax return is due or  
10 would be due if the taxpayer were required to file a Federal  
11 income tax return, under the Internal Revenue Code of 1954, a  
12 tax return under this article shall be made and filed by or for  
13 every taxpayer having income for the taxable year, except as  
14 otherwise provided for under section 304(e).

15     \* \* \*

16     Section 3. This act shall apply to taxable years beginning  
17 after December 31, 2015.

18     Section 4. This act shall take effect immediately.