

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 166 Session of 2023

INTRODUCED BY R. MACKENZIE, M. BROWN, JOZWIAK, KAUFER, ROWE, LEADBETER, GILLEN, STRUZZI, ADAMS, CABELL, D'ORSIE, FINK, GREINER, GUENST, HAMM, KAUFFMAN, KUTZ, M. MACKENZIE, MARCELL, E. NELSON, OWLETT, PICKETT, PROBST, RADER, RYNCAVAGE AND TWARDZIK, APRIL 24, 2023

REFERRED TO COMMITTEE ON FINANCE, APRIL 24, 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 imposition of tax.

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

14 Section 1. Section 302 of the act of March 4, 1971 (P.L.6,
 15 No.2), known as the Tax Reform Code of 1971, is amended to read:

16 Section 302. Imposition of Tax.--(a) Every resident
 17 individual, estate or trust shall be subject to, and shall pay
 18 for the privilege of receiving each of the classes of income
 19 hereinafter enumerated in section 303, a tax upon each dollar of
 20 income received by that resident during that resident's taxable
 21 year at the rate of [three and seven hundredths per cent] two

1 and ninety-nine hundredths per cent.

2 (b) Every nonresident individual, estate or trust shall be
3 subject to, and shall pay for the privilege of receiving each of
4 the classes of income hereinafter enumerated in section 303 from
5 sources within this Commonwealth, a tax upon each dollar of
6 income received by that nonresident during that nonresident's
7 taxable year at the rate of [three and seven hundredths per
8 cent] two and ninety-nine hundredths per cent.

9 Section 2. The amendment of section 302 of the act shall
10 apply to taxable years beginning after December 31, 2022.

11 Section 3. This act shall take effect immediately.