

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 210 Session of 2013

INTRODUCED BY GROVE, GINGRICH, SWANGER, BLOOM, PICKETT, METCALFE, BIZZARRO, HESS, CUTLER, MACKENZIE, SAYLOR, EMRICK, KAUFFMAN, BENNINGHOFF, AUMENT, READSHAW, SIMMONS, TALLMAN, MOUL, ROCK, DENLINGER, LAWRENCE AND GABLER, JANUARY 22, 2013

REFERRED TO COMMITTEE ON FINANCE, JANUARY 22, 2013

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, amended December
 16 23, 2003 (P.L.250, No.46), is amended to read:

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

1 year at the rate [of three and seven hundredths per cent]
2 prescribed in subsection (c).

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

10 (c) The rate of tax to be imposed under this section shall
11 be as follows:

12 (1) Three and seven-hundredths per cent for the taxable year
13 beginning after December 31, 2003, through the taxable year
14 beginning after December 31, 2014.

15 (2) Three and three-hundredths per cent for the taxable year
16 beginning after December 31, 2015.

17 (3) Two and ninety-nine-hundredths per cent for the taxable
18 year beginning after December 31, 2016.

19 (4) Two and ninety-five-hundredths per cent for the taxable
20 year beginning after December 31, 2017.

21 (5) Two and ninety-one-hundredths per cent for the taxable
22 year beginning after December 31, 2018.

23 (6) Two and eighty-seven-hundredths per cent for the taxable
24 year beginning after December 31, 2019, and each taxable year
25 thereafter.

26 Section 2. This act shall take effect immediately.