

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 298 Session of 2015

INTRODUCED BY HICKERNELL, O'NEILL, BAKER, BARRAR, BENNINGHOFF, COHEN, DeLUCA, DUNBAR, FEE, GABLER, GINGRICH, GREINER, GRELL, GROVE, A. HARRIS, JAMES, M. K. KELLER, LAWRENCE, MAJOR, MENTZER, MILLARD, MURT, PEIFER, PICKETT, READSHAW, SAYLOR, ZIMMERMAN AND WATSON, FEBRUARY 2, 2015

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 2, 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 declarations of estimated tax.

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

14 Section 1. Section 325(d) of the act of March 4, 1971  
 15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended May  
 16 12, 1999 (P.L.26, No.4), is amended to read:

17 Section 325. Declarations of Estimated Tax.--\* \* \*

18 (d) Except as hereinafter provided, the date for filing a  
 19 declaration of estimated tax shall depend upon when the resident  
 20 or nonresident individual, trust or estate determines that his  
 21 or its income on which no tax has been withheld under this

1 article can reasonably be expected to exceed [eight thousand  
2 dollars (\$8,000)] twenty thousand dollars (\$20,000) in the  
3 taxable year, as follows:

4 (1) If the determination is made on or before April 1 of the  
5 taxable year, a declaration of estimated tax shall be filed no  
6 later than April 15 of the taxable year.

7 (2) If the determination is made after April 1 but before  
8 June 2 of the taxable year, the declaration shall be filed no  
9 later than June 15 of such year.

10 (3) If the determination is made after June 1 but before  
11 September 2 of the taxable year, the declaration shall be filed  
12 no later than September 15 of such year.

13 (4) If the determination is made after September 1 of the  
14 taxable year, the declaration shall be filed no later than  
15 January 15 of the year succeeding the taxable year.

16 \* \* \*

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