

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 132 Session of 2023

INTRODUCED BY MASTRIANO, JANUARY 19, 2023

REFERRED TO FINANCE, JANUARY 19, 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 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 sixty-five years of age or older  
 20 and would otherwise qualify for one hundred per cent tax  
 21 forgiveness under subsection (d)(1) in a taxable year shall not  
 22 be required to file a tax return under this article for that  
 23 taxable year.

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

6     Section 2. Section 330(a) of the act is amended to read:

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

14     \* \* \*

15     Section 3. The amendment or addition of sections 304(e) and  
16 330(a) of the act shall apply to taxable years beginning after  
17 December 31, 2023.

18     Section 4. This act shall take effect immediately.