## LEGISLATIVE REFERENCE BUREAU

### 2018D10943MAB:BTW

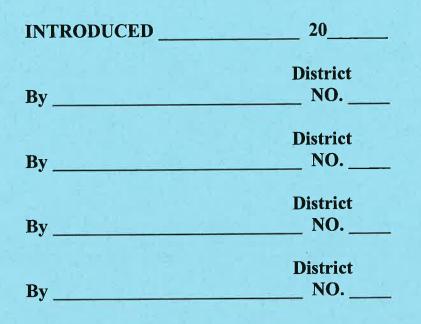
# L.R.B. Form No. 4 (Rev. 1/11/17)

# LEGISLATIVE REFERENCE BUREAU

No.

### AN ACT

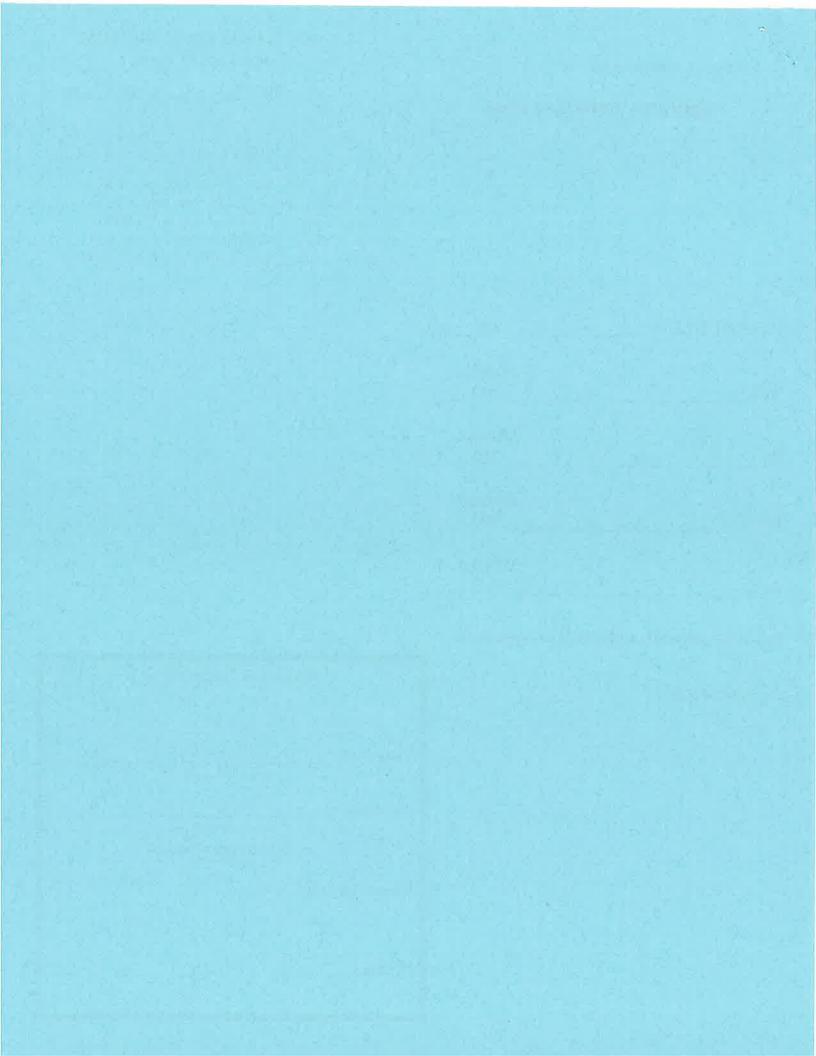
Amending the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, in personal income tax, further providing for special tax provisions for poverty.



See next page for additional co-sponsors.

Prior Session

Referred to Co	ommittee on
Date	20
Reported	20
As Committe	d-Amended
Recommendation	
By Hon	



#### AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An 1 act relating to tax reform and State taxation by codifying 2 and enumerating certain subjects of taxation and imposing 3 taxes thereon; providing procedures for the payment, 4 collection, administration and enforcement thereof; providing 5 for tax credits in certain cases; conferring powers and 6 imposing duties upon the Department of Revenue, certain 7 employers, fiduciaries, individuals, persons, corporations 8 and other entities; prescribing crimes, offenses and 9 penalties," in personal income tax, further providing for 10 special tax provisions for poverty. 11 The General Assembly of the Commonwealth of Pennsylvania 12 hereby enacts as follows: 13 Section 304(d) of the act of March 4, 1971 14 Section 1. (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended 15 by adding a clause to read: 16 Section 304. Special Tax Provisions for Poverty .--\* \* \* 17 Any claim for special tax provisions hereunder shall be 18 (d) determined in accordance with the following: 19 \* \* \* 20 (4) For the tax year beginning January 1, 2019, through 21 December 31, 2019, and for every tax year thereafter, the 22

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1	poverty income amounts under clause (1) shall be increased by an
2	annual cost-of-living adjustment calculated by applying the
3	percentage change in the Consumer Price Index for All Urban
4	Consumers (CPI-U) for the Pennsylvania, New Jersey, Delaware and
5	Maryland area, for the most recent twelve-month period for which
6	figures have been officially reported by the United States
7	Department of Labor, Bureau of Labor Statistics immediately
8	prior to the date the adjustment is due to take effect, to the
9	then current poverty income amounts. The percentage increase and
10	the new poverty income amounts shall be determined by the
11	department prior to the annual effective date of the adjustment
12	and shall transmit notice to the Legislative Reference Bureau
13	for publication in the Pennsylvania Bulletin within ten days of
14	the date such determination is made. The poverty income amounts
15	may not be decreased as a result of a negative percentage change
16	in the CPI-U for the Pennsylvania, New Jersey, Delaware and
17	Maryland area.
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18 Section 2. This act shall take effect in 60 days.