

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 classes of income.

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

14 Section 1. Section 303(a)(1)(i) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 to read:

17 Section 303. Classes of Income.--(a) The classes of income
18 referred to above are as follows:

19 (1) Compensation.

20 (i) All salaries, wages, commissions, bonuses and incentive
21 payments whether based on profits or otherwise, fees, tips and
22 similar remuneration received for services rendered whether

1 directly or through an agent and whether in cash or in property
2 except income derived from the United States Government for
3 active duty outside the Commonwealth of Pennsylvania as a member
4 of its armed forces and income from the United States Government
5 or the Commonwealth of Pennsylvania for active State duty for
6 emergency within or outside the Commonwealth of Pennsylvania,
7 including duty ordered pursuant to 35 Pa.C.S. Ch. 76 (relating
8 to Emergency Management Assistance Compact). The exception in
9 this subparagraph for a member of the armed forces includes
10 income of the spouse of such member, provided the spouse
11 resides with the member outside the Commonwealth of
12 Pennsylvania.

13 * * *

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