



# Senate Democratic Appropriations Committee

**Senator Vincent J. Hughes, Chairman**

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Mark W. Mekilo, Esquire, Executive Director

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## SENATE FINANCE COMMITTEE

Amendment Number A00105

Sponsor Hughes

Bill Number 201 Printer's Number 278

Name	Yes	No
Hutchinson (Chair)	X	
DiSanto (Vice Chair)	X	
Scarnati (ex-officio)	X	
Argall	X	
Aument	X	
Browne	X	
Eichelberger	X	
Ward	X	
Blake (Chair)		X
Costa		X
Haywood		X
Hughes		X

*A motion was made to Table the amendment, which passed by a 8 – 4.*

LEGISLATIVE REFERENCE BUREAU

AMENDMENTS TO SENATE BILL NO. 201

Sponsor:

*Hughes*

Printer's No. 278

1 Amend Bill, page 1, line 11, by inserting after "income"  
2 and for special tax provisions for poverty

3 Amend Bill, page 1, lines 14 through 16, by striking out all  
4 of said lines and inserting

5 Section 1. Sections 303(a.5) and 304(d)(1) of the act of  
6 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of  
7 1971, are amended to read:

8 Amend Bill, page 1, line 22; page 2, line 1; by striking out  
9 all of said lines on said pages and inserting

10 Section 304. Special Tax Provisions for Poverty.--\* \* \*

11 (d) Any claim for special tax provisions hereunder shall be  
12 determined in accordance with the following:

13 (1) If the poverty income of the claimant during an entire  
14 taxable year is six thousand five hundred dollars (\$6,500) or  
15 less, or, in the case of a married claimant, if the joint  
16 poverty income of the claimant and the claimant's spouse during  
17 an entire taxable year is thirteen thousand dollars (\$13,000) or  
18 less, the claimant shall be entitled to a refund or forgiveness  
19 of any moneys which have been paid over to (or would except for  
20 the provisions of this act be payable to) the Commonwealth under  
21 the provisions of this article, with an additional income  
22 allowance of [nine thousand five hundred dollars (\$9,500)] ten  
23 thousand five hundred dollars (\$10,500) for each dependent of  
24 the claimant. For purposes of this subsection, a claimant shall  
25 not be considered to be married if:

26 (i) The claimant and the claimant's spouse file separate  
27 returns; and

28 (ii) The claimant and the claimant's spouse live apart at  
29 all times during the last six months of the taxable year or are  
30 separated pursuant to a written separation agreement.

31 \* \* \*

32 Section 2. This act shall apply as follows:

33 (1) The amendment of section 303(a.5) of the act shall  
34 apply to taxable years beginning after December 31, 2018.

35 (2) The amendment of section 304(d)(1) of the act shall

1 apply to taxable years beginning after December 31, 2016.