

## No. 1991-2

## AN ACT

## HB 236

Authorizing local taxing authorities the option of relieving members of the United States Armed Forces or other civilians serving in the Persian Gulf area or in support of such armed forces from certain local tax filing deadlines.

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

Section 1. Extension of tax deadlines.

(a) General rule.—The following individuals may be accorded an extension of the legal deadline for the filing of any tax return or the payment of any tax, as described in section 2, without being subject to any interest, penalty or other charges or forfeiture of eligibility for any discount provided by law:

(1) Any resident of this Commonwealth serving in the armed forces of the United States in an area designated by Presidential Executive order as a “combat zone” or who has been ordered to active duty with the armed forces of the United States as a result of Operations Desert Shield and Desert Storm subsequent to August 2, 1990, and prior to the legal deadline for the filing of any tax return or the payment of any tax, as described in section 2, may have such deadline extended until the date 180 days following the date of:

- (i) the return of that resident to the United States or prior duty station;
- (ii) release from active duty; or
- (iii) release of the resident from a military or veterans’ hospital in the case of a service-connected injury.

(2) Any resident of this Commonwealth serving in a civilian capacity in support of the United States Armed Forces subsequent to August 2, 1990, in the “combat zone” in the Middle East as designated by the Presidential Executive order or serving outside the boundaries of this Commonwealth in support of such armed forces and prior to the legal deadline for the filing of any tax return or the payment of any tax, as described in section 2, may have such deadlines extended until the date 180 days following:

- (i) the date of the return of that employee to this Commonwealth;
- or
- (ii) the date designated by the Presidential Executive order as the date of termination of combative activities in the Middle East “combat zone,” whichever occurs first.

(3) Any spouse of an individual qualifying under paragraph (1) or (2) shall have the same rights and be subject to the same restrictions as provided in this section.

(b) **Liability waived.**—The estate of any individual covered under subsection (a)(1) or (2) who dies while serving in a “combat zone” or dies as a result of injuries received while in a “combat zone” may not be liable for payment of the decedent’s earned income tax for the year of death and for the year immediately preceding the year of death.

**Section 2. Applicability.**

Local taxing authorities may adopt any or all of the provisions of this act in regard to the following taxes imposed or collected under the act of March 10, 1949 (P.L.30, No.14), known as the Public School Code of 1949; the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act; the act of August 5, 1932 (Sp.Sess., P.L.45, No.45), referred to as the Sterling Act; any of the various county and municipal codes; and any other applicable statute:

- (1) Real property taxes.
- (2) Earned income taxes.
- (3) Intangible personal property taxes.
- (4) Per capita taxes.
- (5) Occupation taxes.
- (6) Occupational privilege taxes.

**Section 3. Time extension information.**

Any local taxing authority which adopts any of the options under this act and which issues any notice relating to a delinquent return or overdue tax payment shall include information relating to any time extension available under this act.

**Section 4. Retroactivity.**

This act shall be retroactive to August 2, 1990.

**Section 5. Effective date.**

This act shall take effect immediately.

**APPROVED**—The 26th day of March, A. D. 1991.

**ROBERT P. CASEY**