

No. 1991-3

AN ACT

SB 346

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," extending certain personal income tax deadlines for certain individuals.

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

Section 1. Section 330 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, added August 31, 1971 (P.L.362, No.93), is amended to read:

Section 330. Returns and Liability.—(a) On or before the date when the taxpayer's Federal income tax return is due or would be due if the taxpayer were required to file a Federal income tax return, under the Internal Revenue Code of 1954, a tax return under this article shall be made and filed by or for every taxpayer having income for the taxable year.

(b) (1) In the case of an individual serving in the armed forces of the United States in an area designated by the President of the United States by Executive order as a "combat zone" at any time during the period designated by the President by Executive order as the period of combatant activities in the combat zone or hospitalized as a result of injury received while serving in the combat zone during such time, or an individual serving in a military capacity as a result of a Federal callup to active duty or civilian capacity outside the boundary of this Commonwealth in support of such armed forces, the period of service in such area, plus the period of qualified continuous hospitalization attributable to such injury, and the next one hundred eighty days thereafter shall be disregarded in determining, under this article, in respect of any tax liability, including any interest, penalty, additional amount or addition to the tax of such individual:

(i) Whether any of the following acts were performed within the time prescribed therefor:

(A) Filing any return of income tax, except income tax withheld at source;

(B) Payment of any income tax, except income tax withheld at source or any installment thereof or of any other liability to the Commonwealth in respect thereof;

(C) Filing a petition for redetermination of a deficiency or for review of a decision rendered by the department;

- (D) Allowance of a credit or refund of any tax;*
 - (E) Filing a claim for credit or refund of any tax;*
 - (F) Bringing suit upon any such claim for credit or refund;*
 - (G) Assessment of any tax;*
 - (H) Giving or making any notice or demand for the payment of any tax or with respect to any liability to the Commonwealth in respect of any tax;*
 - (I) Collection by the department, by levy or otherwise, of the amount of any liability in respect of any tax;*
 - (J) Bringing suit by the Commonwealth, or any officer on its behalf, in respect of any liability in respect of any tax; and*
 - (K) Any other act required or permitted under this article specified in regulations prescribed by the department;*
 - (i) The amount of any credit or refund, including interest.*
 - (2) The provisions of this subsection shall apply to the spouse of any individual entitled to the benefits of paragraph (1). This paragraph shall not cause this subsection to apply for any spouse for any taxable year beginning more than one year after the date of termination of combatant activities in a combat zone.*
 - (3) The period of service in the area referred to in this subsection shall include the period during which an individual entitled to benefits under this subsection is in a missing status.*
 - (4) In the event that any qualified individual under paragraph (1) is killed while serving in the combat zone, the tax liability of that decedent for both the year of death and the immediate prior year shall be waived by the Commonwealth.*
 - (5) For purposes of paragraph (1), the phrase "period of qualified continuous hospitalization" shall mean:*
 - (i) any hospitalization outside the United States; and*
 - (ii) any hospitalization inside the United States.*
- Section 2. This act shall be retroactive to August 2, 1990.
- Section 3. This act shall take effect immediately.

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

ROBERT P. CASEY