

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 416 Session of 2025

INTRODUCED BY WAXMAN, KHAN, SANCHEZ, PIELLI, HANBIDGE, HILL-
EVANS, SCHLOSSBERG, BRENNAN, FRANKEL, FREEMAN, OTTEN AND
GREEN, JANUARY 30, 2025

REFERRED TO COMMITTEE ON FINANCE, JANUARY 30, 2025

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.7)(2)(i) of the act of March 4,
15 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, is
16 amended by adding a clause to read:

17 Section 303. Classes of Income.--* * *

18 (a.7) The following apply:

19 * * *

20 (2) (i) The following shall not be subject to tax under
21 this article:

22 * * *

1 (F) Any amount received by a Holocaust survivor as part of
2 Holocaust reparations.

3 * * *

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