

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1149 Session of 2024

INTRODUCED BY MASTRIANO, BROOKS, VOGEL, BARTOLOTTA, COSTA AND BAKER, APRIL 22, 2024

REFERRED TO FINANCE, APRIL 22, 2024

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

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

18 (a.11) An amount received from the Federal or State
19 Government or Norfolk Southern Railway, or an agent thereof, as
20 a result of the train derailment that occurred in East
21 Palestine, Ohio, on February 3, 2023, shall be deductible from
22 taxable income on the annual personal income tax return. The

1 deduction shall not result in taxable income being less than
2 zero.

3 * * *

4 Section 2. This act shall apply to taxable years commencing
5 after December 31, 2022.

6 Section 3. This act shall take effect immediately.