## PETER J. ZUG, MEMBER

HARRISBURG OFFICE:
HOUSE POST OFFICE BOX 202020
MAIN CAPITOL BUILDING
HARRISBURG, PENNSYLVANIA 17120-2020
PHONE: (717) 787-2686
TOLL FREE 1-800-956-4050

MYERSTOWN OFFICE: 112 WEST MAIN AVENUE MYERSTOWN, PA 17067 PHONE: (717) 866-9144

ELIZABETHVILLE OFFICE: 27 SOUTH MARKET STREET ELIZABETHVILLE, PA 17023 PHONE: (717) 362-9051



House of Representatives
COMMONWEALTH OF PENNSYLVANIA
HARRISBURG

February 14, 1995

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FINANCE,

TO:

All Members of the House of Representatives

FROM:

Representative Peter J. Zug

**SUBJECT:** 

Proposed Legislation - Tax Forgiveness

(formerly House Bill 1624)

I plan to re-introduce legislation which changes the manner in which husbands and wives may file a claim for state tax forgiveness for personal income tax purposes. I hope you will find this information to be of assistance to you.

As many of you know, the state provides a tax forgiveness program for individuals who are at or below poverty level. Individuals who qualify for the state tax forgiveness program are exempt from the personal income tax on all or part of their Pennsylvania taxable income. The current law is very complicated because husbands and wives are forced to file separate tax returns if one spouse is dependent of another.

In order to make filing for joint tax forgiveness less complicated, I am proposing legislation which would allow husbands and wives to file a joint claim for tax forgiveness, even if one spouse is dependent of another. This bill will make the filing requirements for tax forgiveness much easier for senior citizens and the working poor who utilize the program.

If you are interested in co-sponsoring this legislation, please contact Jodi at

7-2686. S.Miller 199 /jm Clark 157 Gannon 38 tershey 142 Armstrong 89

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