



Senate Finance Committee

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BILL SUMMARY

SENATE BILL 953, PN 1156 (SENATOR TOMLINSON)

Summary:

Amends the Tax Reform Code, further providing for income tax returns.

Specifically, provides that a surviving spouse may file a joint return for the year in which his or her spouse dies if a joint return could have been filed if both spouses were living for the entire taxable year.

Current Law:

Section 331 of the Tax Reform Code, Returns of Married Individuals, Deceased or Disabled Individuals and Fiduciaries, currently provides, in subsection (e), that the return for any deceased individual shall be made and filed by his executor, administrator, or other person charged with his property.

Effective Date:

This act shall take effect in 60 days.