

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL  
No. 2160 Session of  
1978

INTRODUCED BY BRUNNER AND MEBUS, MARCH 15, 1978

REFERRED TO COMMITTEE ON FINANCE, MARCH 15, 1978

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," further providing for filing of documents and  
11 payment of taxes with respect to taxes imposed for education,  
12 personal income taxes and corporate net income taxes.

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

15 Section 1. Sections 220, 336 and 403.1 act of March 4, 1971  
16 (P.L.6, No.2), known as the "Tax Reform Code of 1971," amended  
17 June 27, 1974 (P.L.376, No.126), are amended to read:

18 Section 220. Timely Mailing Treated as Timely Filing and  
19 Payment.--Notwithstanding the provisions of any State tax law to  
20 the contrary, whenever a report, petition or payment of all or  
21 any portion of a State tax is required by law to be received by  
22 the Pennsylvania Department of Revenue or Board of Finance and  
23 Revenue or other agency of the Commonwealth on or before a day

1 certain, the taxpayer shall be deemed to have complied with such  
2 law if the letter transmitting the report, petition or payment  
3 of such tax which has been received by the department or Board  
4 of Finance and Revenue is postmarked by the United States Postal  
5 Service on or prior to the final day on which the report,  
6 petition or payment is to be received. Notwithstanding the  
7 provisions of any State tax law to the contrary, whenever the  
8 due date for timely filing shall fall on a Saturday, Sunday, or  
9 a legal holiday, the timely filing date shall be continued to  
10 midnight of the first full business day following.

11 For the purposes of this article, presentation of a receipt  
12 indicating that the report, petition or payment was mailed by  
13 registered or certified mail on or before the due date shall be  
14 evidence of timely filing and payment.

15 Section 336. Timely Mailing Treated as Timely Filing and  
16 Payment.--Notwithstanding the provisions of any State tax law to  
17 the contrary, whenever a report, petition or payment of all or  
18 any portion of a State tax is required by law to be received by  
19 the Pennsylvania Department of Revenue, Board of Finance and  
20 Revenue or other agency of the Commonwealth on or before a day  
21 certain, the taxpayer shall be deemed to have complied with such  
22 law if the letter transmitting the report, petition or payment  
23 of such tax which has been received by the department or Board  
24 of Finance and Revenue is postmarked by the United States Postal  
25 Service on or prior to the final day on which the report,  
26 petition or payment is to be received. Notwithstanding the  
27 provisions of any State tax law to the contrary, whenever the  
28 due date for timely filing shall fall on a Saturday, Sunday, or  
29 a legal holiday, the timely filing date shall be continued to  
30 midnight of the first full business day following.

1 For the purposes of this article, presentation of a receipt  
2 indicating that the report, petition or payment was mailed by  
3 registered or certified mail on or before the due date shall be  
4 evidence of timely filing and payment.

5 Section 403.1. Timely Mailing Treated as Timely Filing and  
6 Payment.--Notwithstanding the provisions of any State tax law to  
7 the contrary, whenever a report, petition or payment of all or  
8 any portion of a State tax is required by law to be received by  
9 the Pennsylvania Department of Revenue, Board of Finance and  
10 Revenue or other agency of the Commonwealth on or before a day  
11 certain, the corporation shall be deemed to have complied with  
12 such law if the letter transmitting the report, petition or  
13 payment of such tax which has been received by the department or  
14 Board of Finance and Revenue is postmarked by the United States  
15 Postal Service on or prior to the final day on which the report,  
16 petition or payment is to be received. Notwithstanding the  
17 provisions of any State tax law to the contrary, whenever the  
18 due date for timely filing shall fall on a Saturday, Sunday, or  
19 a legal holiday, the timely filing date shall be continued to  
20 midnight of the first full business day following.

21 For the purposes of this article, presentation of a receipt  
22 indicating that the report, petition or payment was mailed by  
23 registered or certified mail on or before the due date shall be  
24 evidence of timely filing and payment.

25 Section 2. This act shall take effect immediately.