

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 199 Session of
1995

INTRODUCED BY LLOYD, ITKIN, HALUSKA, VAN HORNE, WAUGH, HERSHEY,
TIGUE, JOSEPHS, BAKER, LAUGHLIN, GORDNER, KUKOVICH, READSHAW,
MILLER, FARGO, M. N. WRIGHT, McCALL, NICKOL, EGOLF, PESCI,
HUTCHINSON, TRELLO, TRICH, STERN, BELARDI, FAIRCHILD, SATHER,
BOSCOLA, PETRONE AND KAISER, JANUARY 23, 1995

REFERRED TO COMMITTEE ON FINANCE, JANUARY 23, 1995

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 the time for filing sales
11 and use tax returns.

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

14 Section 1. Section 217(d) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended
16 July 1, 1985 (P.L.78, No.29), is amended to read:

17 Section 217. Time for Filing Returns.--* * *

18 (d) Small Taxpayers.

19 (1) The department, by regulation, may waive the requirement
20 for the filing of quarterly return in the case of any licensee
21 whose individual tax collections do not exceed seventy-five

1 dollars (\$75) per calendar quarter and may provide for reporting
2 on a less frequent basis in such cases.

3 (2) The department, by regulation, may waive the requirement
4 for the filing of a monthly return in the case of any nonprofit
5 charitable organization, volunteer firemen's organization,
6 religious organization, or nonprofit educational institution
7 which had total tax collections for the third calendar quarter
8 of the preceding year equal or exceeding six hundred dollars
9 (\$600), but which did not have total tax collections for any
10 other calendar quarter of the preceding year equal to or
11 exceeding six hundred dollars (\$600) per calendar quarter.
12 Whenever the requirement for the filing of a monthly return is
13 waived by the department, the return shall be filed in
14 accordance with the requirements for filing quarterly returns
15 provided under subclause (1) of clause (a) of this section.

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