

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2030 Session of
2001

INTRODUCED BY L. I. COHEN, M. BAKER, BEBKO-JONES, CORNELL,
CREIGHTON, FICHTER, FLICK, FRANKEL, HORSEY, LEDERER,
LEVANSKY, McILHATTAN, MELIO, R. MILLER, PISTELLA, SATHER,
SAYLOR, SCHRODER, SCRIMENTI, SOLOBAY, STABACK, THOMAS, TIGUE,
TRICH, WANSACZ, WILT, WOJNAROSKI AND YOUNGBLOOD,
OCTOBER 16, 2001

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 16, 2001

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 payment of interest and
11 penalties for the failure to collect sales tax.

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

14 Section 1. Section 237(b) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended
16 December 28, 1972 (P.L.1633, No.340) and May 24, 2000 (P.L.106,
17 No.23), is amended to read:

18 Section 237. Collection of Tax.--* * *

19 (b) Collection by Persons Maintaining a Place of Business in
20 the Commonwealth. (1) Every person maintaining a place of

1 business in this Commonwealth and selling or leasing tangible
2 personal property or services, the sale or use of which is
3 subject to tax shall collect the tax from the purchaser or
4 lessee at the time of making the sale or lease, and shall remit
5 the tax to the department, unless such collection and remittance
6 is otherwise provided for in this article.

7 (2) Any person required under this article to collect tax
8 from another person, who shall fail to collect the proper amount
9 of such tax, shall be liable for the full amount of the tax,
10 with interest and penalties, if any, thereon, which he should
11 have collected.

12 * * *

13 Section 2. This act shall be retroactive to January 1, 2001.

14 Section 3. This act shall take effect immediately.