THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 806

Session of 2013

INTRODUCED BY YAW, TEPLITZ, RAFFERTY, WAUGH, TARTAGLIONE, COSTA, ERICKSON, ALLOWAY, VULAKOVICH, BREWSTER AND HUGHES, APRIL 4, 2013

REFERRED TO FINANCE, APRIL 4, 2013

AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying 1 2 and enumerating certain subjects of taxation and imposing 3 taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing 5 for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain 7 employers, fiduciaries, individuals, persons, corporations 8 and other entities; prescribing crimes, offenses and penalties," further providing for operational provisions. 10 The General Assembly of the Commonwealth of Pennsylvania 11 12 hereby enacts as follows: 13 Section 1. Section 315.9 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended October 9, 14 15 2009 (P.L.451, No.48), is amended to read: 16 Section 315.9. Operational Provisions .--17 (b) Except as set forth in subsection (b.1), any checkoff established under this part and applicable for the first time in a taxable year beginning after December 31, 2009, shall expire 19 four years after the beginning of such first taxable year. 20 (b.1) Notwithstanding subsection (b), the checkoffs 21

- 1 established in sections 315.2 and 315.7 shall not expire.
- 2 (c) Sections [315.3,] 315.4 and 315.8 shall expire January
- 3 1, 2014.
- 4 (d) Section 315.3 shall expire January 1, 2020.
- 5 Section 2. This act shall take effect immediately.