

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 542 Session of 2017

INTRODUCED BY THOMAS AND D. COSTA, FEBRUARY 17, 2017

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 17, 2017

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," in sales and use tax, providing for remote sales
 11 tax notice.

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

14 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
 15 the Tax Reform Code of 1971, is amended by adding a section to
 16 read:

17 Section 279. Remote Sales Tax Notice.--(a) A seller in this
 18 Commonwealth or remote seller shall conspicuously provide the
 19 following notice to a purchaser in this Commonwealth upon each
 20 separate sale at retail of tangible personal property or
 21 services via an Internet website operated by the seller or
 22 remote seller:

23 "Unless you paid Pennsylvania sales tax on this purchase,

1 you may owe a Pennsylvania use tax on this purchase based
2 on the total sales price of the purchase in accordance
3 with the act of March 4, 1971 (P.L.6, No.2), known as the
4 Tax Reform Code of 1971. Visit www.revenue.state.pa.us
5 for more information. If you owe a Pennsylvania use tax
6 on this purchase, you must report and remit the tax on
7 your Pennsylvania income tax form."

8 (b) The department shall impose a fine of not less than five
9 dollars (\$5) on a seller or remote seller for each sale in which
10 the seller or remote seller is in violation of this section.

11 (c) This section shall apply to sales made on or after the
12 effective date of this section.

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