

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2160

Session of
1978

INTRODUCED BY MESSRS. BRUNNER AND MEBUS, MARCH 15, 1978

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,
JUNE 22, 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," EXCLUDING FIREWOOD FROM THE TAX FOR EDUCATION, <—
11 AND further providing for filing of documents and payment of
12 taxes with respect to taxes imposed for education, personal
13 income taxes and corporate net income taxes AND FURTHER <—
14 DEFINING "TANGIBLE PERSONAL PROPERTY."

15 The General Assembly of the Commonwealth of Pennsylvania
16 hereby enacts as follows:

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

20 SECTION 1. CLAUSE (M) OF SECTION 201, ACT OF MARCH 4, 1971 <—
21 (P.L.6, NO.2), KNOWN AS THE "TAX REFORM CODE OF 1971," AMENDED
22 AUGUST 31, 1971 (P.L.362, NO.93), IS AMENDED TO READ:

23 SECTION 201. DEFINITIONS.--THE FOLLOWING WORDS, TERMS AND
24 PHRASES WHEN USED IN THIS ARTICLE II SHALL HAVE THE MEANING

1 ASCRIBED TO THEM IN THIS SECTION, EXCEPT WHERE THE CONTEXT
2 CLEARLY INDICATES A DIFFERENT MEANING:

3 * * *

4 (M) "TANGIBLE PERSONAL PROPERTY." CORPOREAL PERSONAL
5 PROPERTY INCLUDING, BUT NOT LIMITED TO, GOODS, WARES,
6 MERCHANDISE, STEAM AND NATURAL AND MANUFACTURED AND BOTTLED GAS
7 FOR NON-RESIDENTIAL USE, ELECTRICITY FOR NON-RESIDENTIAL USE,
8 INTRASTATE TELEPHONE AND TELEGRAPH SERVICE FOR NON-RESIDENTIAL
9 USE, SPIRITUOUS OR VINOUS LIQUOR AND MALT OR BREWED BEVERAGES
10 AND SOFT DRINKS; BUT THE TERM SHALL NOT INCLUDE HOUSEHOLD
11 SUPPLIES PURCHASED AT RETAIL ESTABLISHMENTS FOR RESIDENTIAL
12 CONSUMPTION, INCLUDING BUT NOT LIMITED TO, SOAPS, DETERGENTS,
13 CLEANING AND POLISHING PREPARATIONS, PAPER GOODS, HOUSEHOLD
14 WRAPPING SUPPLIES AND ITEMS OF SIMILAR NATURE, OR SANITARY
15 NAPKINS, TAMPONS OR SIMILAR ITEMS USED FOR FEMININE HYGIENE. NOR
16 SHALL SAID TERM INCLUDE STEAM, NATURAL AND MANUFACTURED AND
17 BOTTLED GAS, FUEL OIL, ELECTRICITY OR INTRASTATE TELEPHONE OR
18 TELEGRAPH SERVICE WHEN [PURCHASED DIRECTLY BY THE USER THEREOF
19 SOLELY FOR HIS OWN RESIDENTIAL USE] USED BY A RESIDENTIAL
20 CONSUMER AT OR IN CONNECTION WITH HIS OR HER RESIDENCE.

21 * * *

22 SECTION 2. CLAUSE (18) OF SECTION 204 OF THE ACT IS AMENDED
23 TO READ:

24 SECTION 204. EXCLUSIONS FROM TAX.--THE TAX IMPOSED BY
25 SECTION 202 SHALL NOT BE IMPOSED UPON

26 * * *

27 (18) THE SALE AT RETAIL OR USE OF COAL OR FIREWOOD.

28 * * *

29 SECTION 3. SECTIONS 220, 336 AND 403.1 OF THE ACT, AMENDED
30 JUNE 27, 1974 (P.L.376, NO.126), ARE AMENDED TO READ:

1 Section 220. Timely Mailing Treated as Timely Filing and
2 Payment.--Notwithstanding the provisions of any State tax law to
3 the contrary, whenever a report, petition or payment of all or
4 any portion of a State tax is required by law to be received by
5 the Pennsylvania Department of Revenue or Board of Finance and
6 Revenue or other agency of the Commonwealth on or before a day
7 certain, the taxpayer shall be deemed to have complied with such
8 law if the letter transmitting the report, petition or payment
9 of such tax which has been received by the department or Board
10 of Finance and Revenue is postmarked by the United States Postal
11 Service on or prior to the final day on which the report,
12 petition or payment is to be received. Notwithstanding the
13 provisions of any State tax law to the contrary, whenever the
14 due date for timely filing shall fall on a Saturday, Sunday, or
15 a legal holiday, the timely filing date shall be continued to
16 midnight of the first full business day following.

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

21 Section 336. Timely Mailing Treated as Timely Filing and
22 Payment.--Notwithstanding the provisions of any State tax law to
23 the contrary, whenever a report, petition or payment of all or
24 any portion of a State tax is required by law to be received by
25 the Pennsylvania Department of Revenue, Board of Finance and
26 Revenue or other agency of the Commonwealth on or before a day
27 certain, the taxpayer shall be deemed to have complied with such
28 law if the letter transmitting the report, petition or payment
29 of such tax which has been received by the department or Board
30 of Finance and Revenue is postmarked by the United States Postal

1 Service on or prior to the final day on which the report,
2 petition or payment is to be received. Notwithstanding the
3 provisions of any State tax law to the contrary, whenever the
4 due date for timely filing shall fall on a Saturday, Sunday, or
5 a legal holiday, the timely filing date shall be continued to
6 midnight of the first full business day following.

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

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

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

1 Section ~~2~~ 4. This act shall take effect immediately.

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