
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 919 Session of
2015

INTRODUCED BY BROWNE, ALLOWAY, WHITE, MENSCH, BROOKS, RAFFERTY
AND AUMENT, JUNE 24, 2015

REFERRED TO FINANCE, JUNE 24, 2015

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 tax for education, providing for a sales and
11 use tax discount for motor vehicle registered dealers.

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

14 Section 1. Section 201 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, is amended by
16 adding a clause to read:

17 Section 201. Definitions.--The following words, terms and
18 phrases when used in this Article II shall have the meaning
19 ascribed to them in this section, except where the context
20 clearly indicates a different meaning:

21 * * *

22 (eee) "Registered dealer." A vehicle dealer licensed to do

1 business within this Commonwealth by the Department of State
2 under section 5 of the act of December 22, 1983 (P.L.306,
3 No.84), known as the "Board of Vehicles Act," and registered
4 with the Department of Transportation under 75 Pa.C.S. § 1335
5 (relating to registration plates for manufacturers and dealers).

6 Section 2. Section 227 of the act is amended to read:

7 Section 227. Discount.--(a) If a return is filed by a
8 licensee and the tax shown to be due thereon less any discount
9 is paid all within the time prescribed, the licensee shall be
10 entitled to credit and apply against the tax payable by him a
11 discount of one per cent of the amount of the tax collected by
12 him on and after the effective date of this article, as
13 compensation for the expense of collecting and remitting the
14 same and as a consideration of the prompt payment thereof.

15 (b) If an application for a certificate of title is
16 submitted to the Department of Transportation by a registered
17 dealer under 75 Pa.C.S. § 1103.1(d) (relating to application for
18 certificate of title) and the tax shown to be due, less any
19 discount, is paid and mailed or delivered to the Department of
20 Transportation within the time prescribed, the registered dealer
21 shall be entitled to credit against the tax paid a discount of
22 one per cent of the amount of the tax collected by the
23 registered dealer, as compensation for the expense of collecting
24 and remitting the tax and as a consideration for the prompt
25 payment of the tax.

26 (c) The Department of Transportation shall, with the
27 approval of the department, prescribe the forms and procedures
28 necessary to implement the provisions of subsection (b).

29 (d) Registered dealers who remit the tax on behalf of the
30 purchaser of a vehicle shall be subject to the trust fund

1 provisions of section 225.

2 Section 3. This act shall take effect July 1, 2015, or in 60
3 days, whichever is later.