

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 984

Session of
1975

INTRODUCED BY FISHER, LAUDADIO, ZORD, CESSAR, M. E. MILLER JR.
AND HASKELL, APRIL 9, 1975

REFERRED TO COMMITTEE ON FINANCE, APRIL 14, 1975

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," exempting fuel adjustment cost moneys from
11 utilities' gross receipts and taxes thereon.

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

14 Section 1. The first paragraph of section 1101, act of March
15 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971,"
16 is amended to read:

17 Section 1101. Imposition of Tax.--Every railroad company,
18 pipeline company, conduit company, steamboat company, canal
19 company, slack water navigation company, transportation company,
20 and every other company, association, joint-stock association,
21 or limited partnership, now or hereafter incorporated or
22 organized by or under any law of this Commonwealth, or now or

1 hereafter organized or incorporated by any other state or by the
2 United States or any foreign government, and doing business in
3 this Commonwealth, and every copartnership, person or persons
4 owning, operating or leasing to or from another corporation,
5 company, association, joint-stock association, limited
6 partnership, copartnership, person or persons, any railroad,
7 pipeline, conduit, steamboat, canal, slack water navigation, or
8 other device for the transportation of freight, passengers,
9 baggage, or oil, except taxicabs, motor buses and motor
10 omnibuses, and every limited partnership, association, joint-
11 stock association, corporation or company engaged in, or
12 hereafter engaged in, the transportation of freight or oil
13 within this State, and every telephone company, telegraph
14 company, express company, electric light company, waterpower
15 company, hydro-electric company, gas company, palace car company
16 and sleeping car company, now or hereafter incorporated or
17 organized by or under any law of this Commonwealth, or now or
18 hereafter organized or incorporated by any other state or by the
19 United States or any foreign government and doing business in
20 this Commonwealth, and every limited partnership, association,
21 joint-stock association, copartnership, person or persons,
22 engaged in telephone, telegraph, express, electric light and
23 power, waterpower, hydro-electric, gas, palace car or sleeping
24 car business in this Commonwealth, shall pay to the State
25 Treasurer, through the Department of Revenue, a tax of forty-
26 five mills upon each dollar of the gross receipts of the
27 corporation, company or association, limited partnership, joint-
28 stock association, copartnership, person or persons, received
29 from passengers, baggage, and freight transported wholly within
30 this State, from telegraph or telephone messages transmitted

1 wholly within this State, from express, palace car or sleeping
2 car business done wholly within this State, or from the sales of
3 electric energy or gas, except gross receipts derived from sales
4 of gas to any municipality owned or operated public utility and
5 except gross receipts derived from the sales for resale of
6 electric energy or gas, to persons, partnerships, associations,
7 corporations or political subdivisions subject to the tax
8 imposed by this act upon gross receipts derived from such resale
9 and from the transportation of oil done wholly within this
10 State. The gross receipts of public utilities shall not include
11 any moneys received from customers as fuel adjustment costs. The
12 gross receipts of gas companies shall include the gross receipts
13 from the sale of artificial and natural gas, but shall not
14 include gross receipts from the sale of liquefied petroleum gas.
15 The said tax shall be paid within the time prescribed by law,
16 and for the purpose of ascertaining the amount of the same, it
17 shall be the duty of the treasurer or other proper officer of
18 the said company, copartnership, limited partnership,
19 association, joint-stock association or corporation, or person
20 or persons, to transmit to the Department of Revenue on or
21 before April 15 of each year an annual report, and under oath or
22 affirmation, of the amount of gross receipts of the said
23 companies, copartnerships, corporations, associations, joint-
24 stock associations, limited partnerships, person or persons,
25 derived from all sources, and of gross receipts from business
26 done wholly within this State, during the period of twelve
27 months immediately preceding January 1 of each year. It shall be
28 the further duty of the treasurer or other proper officer of
29 every such corporation or association and every individual
30 liable by law to report or pay said tax, except municipalities,

1 to transmit to the Department of Revenue on or before April 30
2 of each year, a tentative report in like form and manner for
3 each twelve month period beginning January 1, of each year. The
4 tentative report shall set forth (i) the amount of gross
5 receipts received in the period of twelve months next preceding
6 and reported in the annual report; or (ii) the gross receipts
7 received in the first three months of the current period of
8 twelve months; and (iii) such other information as the
9 Department of Revenue may require.

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11 Section 2. This act shall take effect immediately.