

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1843 Session of  
1977

INTRODUCED BY BRUNNER AND MEBUS, NOVEMBER 2, 1977

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 2, 1977

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," clarifying references to the Department of  
11 Transportation as to collection of the tax for education.

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

14 Section 1. Subsection (b) of section 237 and section 238,  
15 act of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform  
16 Code of 1971," amended December 28, 1972 (P.L.1633, No.340), are  
17 amended to read:

18 Section 237. Collection of Tax.--\* \* \*

19 (b) Collection by Persons Maintaining a Place of Business in  
20 the Commonwealth. (1) Every person maintaining a place of  
21 business in this Commonwealth and selling or leasing tangible  
22 personal property or services, including the selling or leasing  
23 as tangible personal property mobilehomes as defined in ["The]

1 the "Vehicle Code" whether or not a certificate of title is  
2 issued by the [department] Department of Transportation, the  
3 sale or use of which is subject to tax shall collect the tax  
4 from the purchaser or lessee at the time of making the sale or  
5 lease, and shall remit the tax to the [department] Department of  
6 Revenue.

7 (2) Any person required under this article to collect tax  
8 from another person, who shall fail to collect the proper amount  
9 of such tax, shall be liable for the full amount of the tax  
10 which he should have collected.

11 \* \* \*

12 Section 238. Collection of Tax on Motor Vehicles, Trailers  
13 and Semi-Trailers.--Notwithstanding the provisions of clause (1)  
14 of subsection (b) of section 237 of this article, tax due on the  
15 sale at retail or use of a motor vehicle, trailer or semi-  
16 trailer, except mobilehomes as defined in ["The] the "Vehicle  
17 Code," required by law to be registered with the [department]  
18 Department of Transportation under the provisions of ["The] the  
19 "Vehicle Code" shall be paid by the purchaser or user directly  
20 to the [department] Department of Revenue upon application to  
21 the [department] Department of Transportation for an issuance of  
22 a certificate of title upon such motor vehicle, trailer or semi-  
23 trailer. The [department] Department of Transportation shall not  
24 issue a certificate of title until the tax has been paid, or  
25 evidence satisfactory to the [department] Department of Revenue  
26 has been given to establish that tax is not due. The  
27 [department] Department of Transportation may cancel or suspend  
28 any record of certificate of title or registration of a motor  
29 vehicle, trailer or semi-trailer when the check received in  
30 payment of the tax on such vehicle is not paid upon demand. Such

1 tax shall be considered as a first encumbrance against such  
2 vehicle and the vehicle may not be transferred without first  
3 payment in full of such tax and any interest additions or  
4 penalties which shall accrue thereon in accordance with this  
5 article.

6 Section 2. This act shall take effect immediately.