

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2164 Session of  
1978

INTRODUCED BY FISHER AND ZORD, MARCH 15, 1978

REFERRED TO COMMITTEE ON FINANCE, MARCH 15, 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," further providing for the imposition of certain  
11 penalties.

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

14 Section 1. Subsection (b) of section 352, act of March 4,  
15 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971,"  
16 added August 31, 1971 (P.L.362, No.93), is amended to read:

17 Section 352. Additions.--\* \* \*

18 (b) If any part of any underpayment of any tax imposed by  
19 this article is due to obvious or proven negligence or  
20 intentional disregard of rules and regulations, but without  
21 intent to defraud, there shall be added to the tax an amount  
22 equal to five per cent of the underpayment.

23 \* \* \*

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