

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1672 Session of
1981

INTRODUCED BY WILSON, DOMBROWSKI, CORNELL, POTT, McVERRY, LUCYK,
PENDLETON AND BOWSER, JUNE 17, 1981

REFERRED TO COMMITTEE ON FINANCE, JUNE 17, 1981

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 filing of sales tax
11 returns and for discounts for prompt payment of sales tax
12 revenues.

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

15 Section 1. Sections 217, 218 and 227, act of March 4, 1971
16 (P.L.6, No.2), known as the "Tax Reform Code of 1971," are
17 amended to read:

18 Section 217. Time for Filing Returns.--(a) Monthly,
19 Bimonthly and Quarterly Returns:

20 (1) For the year in which this article becomes effective and
21 in each year thereafter a return shall be filed quarterly by
22 every licensee on or before the [last] tenth business day of

1 April, July, October and January for the three months ending the
2 last day of March, June, September and December, except as
3 hereinafter provided.

4 (2) For the year in which this article becomes effective,
5 and in each year thereafter, except as otherwise provided in
6 clause (3), a return shall be filed monthly with respect to each
7 month by every licensee whose total tax reported, or in the
8 event no report is filed, the total tax which should have been
9 reported, for the third calendar quarter of the preceding year
10 equals or exceeds six hundred dollars (\$600). Such returns shall
11 be filed on or before the [fifteenth day of the second month
12 succeeding the month] tenth business day of the next succeeding
13 month with respect to which the return is made[, except that the
14 return due for the month of April, of each year, shall be filed
15 on or before the twentieth day of May next following and the
16 return due for the month of May of each year shall be filed on
17 or before the twentieth day of June next following]. Any
18 licensee required to file monthly returns hereunder shall be
19 relieved from filing quarterly returns.

20 (3) [For the year in which this article becomes effective,
21 and for each year thereafter, every licensee required to file a
22 quarterly return for the second calendar quarter shall file a
23 single return for the months of April and May on or before the
24 fifteenth day of June next following. The filing of such return
25 shall not relieve the licensee of the duty to file a return on
26 or before the last day of July next following and to remit
27 therewith tax for the month of June.] Whenever any licensee
28 makes sales sufficient to warrant the collection of five
29 thousand dollars (\$5,000) in taxes, it shall be the duty of said
30 licensee to report and pay the tax within five business days of

1 that sale which amounts to five thousand dollars (\$5,000) due
2 and owing. The report or payment of tax as provided by this
3 subsection, will be considered to have been duly and timely
4 filed if such report or payment is postmarked in the United
5 States mail with postage prepaid in time to reach the department
6 in the ordinary course of such mails on or before the fifth
7 business day following the sale.

8 (b) Annual Returns. For the calendar year 1971, and for each
9 year thereafter, no annual return shall be filed, except as may
10 be required by rules and regulations of the department
11 promulgated and published at least sixty days prior to the end
12 of the year with respect to which the returns are made. Where
13 such annual returns are required licensees shall not be required
14 to file such returns prior to the [sixty-first] thirtieth day of
15 the year succeeding the year with respect to which the returns
16 are made.

17 (c) Other Returns. Any person, other than a licensee, liable
18 to pay to the department any tax under this article, shall file
19 a return on or before the [last day of the month succeeding]
20 tenth business day of the month in which such person becomes
21 liable for the tax.

22 (d) Small Taxpayers. The department, by regulation, may
23 waive the requirement for the filing of quarterly return in the
24 case of any licensee whose individual tax collections do not
25 exceed seventy-five dollars (\$75) per calendar quarter and may
26 provide for reporting on a less frequent basis in such cases.

27 Section 218. Extension of Time for Filing Returns.--The
28 department may, on written application and for good cause shown,
29 grant a reasonable extension of time for filing any return
30 required under this part. However, the time for making a return

1 shall not be extended for more than [three months] thirty days.

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

11 Section 2. This act shall take effect September 1, 1982.