

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1718 Session of
1981

INTRODUCED BY POTT, MARMION AND LAUGHLIN, JUNE 29, 1981

REFERRED TO COMMITTEE ON FINANCE, JUNE 29, 1981

AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),
2 entitled "An act empowering cities of the second class,
3 cities of the second class A, cities of the third class,
4 boroughs, towns, townships of the first class, townships of
5 the second class, school districts of the second class,
6 school districts of the third class and school districts of
7 the fourth class including independent school districts, to
8 levy, assess, collect or to provide for the levying,
9 assessment and collection of certain taxes subject to maximum
10 limitations for general revenue purposes; authorizing the
11 establishment of bureaus and the appointment and compensation
12 of officers, agencies and employes to assess and collect such
13 taxes; providing for joint collection of certain taxes,
14 prescribing certain definitions and other provisions for
15 taxes levied and assessed upon earned income, providing for
16 annual audits and for collection of delinquent taxes, and
17 permitting and requiring penalties to be imposed and
18 enforced, including penalties for disclosure of confidential
19 information, providing an appeal from the ordinance or
20 resolution levying such taxes to the court of quarter
21 sessions and to the Supreme Court and Superior Court,"
22 requiring monthly returns of certain taxes deducted by
23 employers.

24 The General Assembly of the Commonwealth of Pennsylvania
25 hereby enacts as follows:

26 Section 1. Paragraph (b) of Division IV, of section 13 of
27 the act of December 31, 1965 (P.L.1257, No.511), known as "The
28 Local Tax Enabling Act," is amended to read:

1 Section 13. Earned Income Taxes.--* * *

2 IV. Collection at Source

3 * * *

4 (b) Every employer having an office, factory, workshop,
5 branch, warehouse, or other place of business within the taxing
6 jurisdiction imposing a tax on earned income or net profits
7 within the taxing district who employs one or more persons,
8 other than domestic servants, for a salary, wage, commission, or
9 other compensation, shall deduct at the time of payment thereof,
10 the tax imposed by ordinance or resolution on the earned income
11 due to his employe or employes, and shall, [on or before April
12 30, of the current year, July 31, of the current year, October
13 31, of the current year, and January 31, of the succeeding year,
14 file a return and pay to the officer the amount of taxes
15 deducted during the preceding three-month periods ending March
16 31, of the current year, June 30, of the current year, September
17 30, of the current year, and December 31, of the current year,
18 respectively.] on or before the last day of the month
19 immediately following, file a return and pay to the officer the
20 amount of taxes deducted and withheld during the previous month.
21 Such return unless otherwise agreed upon between the officer and
22 employer shall show the name and social security number of each
23 such employe, the earned income of such employe during such
24 preceding [three-month period] month, the tax deducted
25 therefrom, the political subdivisions imposing the tax upon such
26 employe, the total earned income of all such employes during
27 such preceding [three-month period] month, and the total tax
28 deducted therefrom and paid with the return.

29 [Any employer who for two of the preceding four quarterly
30 periods has failed to deduct the proper tax, or any part

1 thereof, or has failed to pay over the proper amount of tax to
2 the taxing authority, may be required by the officer to file his
3 return and pay the tax monthly. In such cases, payments of tax
4 shall be made to the officer on or before the last day of the
5 month succeeding the month for which the tax was withheld.]

6 * * *

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