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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# HOUSE BILL

## No. 1967

Session of  
1984

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INTRODUCED BY TRELLO, ALDERETTE, WILSON, PETRONE, DOMBROWSKI,  
J. L. WRIGHT, OLIVER, BOWSER, GEIST, EVANS, B. SMITH,  
HALUSKA, McVERRY, PRESTON, HASAY, BELFANTI AND PETRARCA,  
MARCH 14, 1984

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REFERRED TO COMMITTEE ON FINANCE, MARCH 14, 1984

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AN ACT

1 Authorizing the Secretary of Revenue, with the approval of the  
2 Attorney General, to establish a period during which interest  
3 and penalties on certain unpaid taxes will be waived if the  
4 taxes are paid in full; and authorizing political  
5 subdivisions to adopt similar provisions.

6 The General Assembly of the Commonwealth of Pennsylvania  
7 hereby enacts as follows:

8 Section 1. Establishment of amnesty period.

9 (a) Authority of Secretary of Revenue.--In order to  
10 encourage the voluntary disclosure and payment of taxes owed to  
11 the Commonwealth and its political subdivisions, the Secretary  
12 of Revenue, with the approval of the Attorney General, is hereby  
13 authorized to establish a three-month period within the 18-month  
14 period January 1, 1985 to June 30, 1986, during which all  
15 interest and penalties which would otherwise be imposed for the  
16 nonreporting or underreporting of tax liabilities or for the  
17 nonpayment of taxes previously imposed and due shall be waived  
18 if the taxpayer voluntarily files delinquent returns and pays

1 the taxes in full within the three-month period so established.  
2 The Secretary of Revenue, with the approval of the Attorney  
3 General, shall have the authority to promulgate any regulations  
4 deemed necessary to administer this act, including, but not  
5 limited to, determination of types of tax for which this act  
6 shall be applicable.

7 (b) Notice.--When the dates of the three-month period have  
8 been determined as provided in subsection (a), the Secretary of  
9 Revenue shall give notice thereof, at least 90 days prior to the  
10 period so determined, by causing the dates of that period and  
11 any regulations deemed necessary to administer the program, to  
12 be published in the Pennsylvania Bulletin. Upon publication, the  
13 program shall be deemed established as to taxes imposed by the  
14 Commonwealth.

15 Section 2. Authority of political subdivisions.

16 Any county, city, borough, incorporated town, township or  
17 school district may, by ordinance or resolution, establish the  
18 same three-month period as is established pursuant to section 1,  
19 as a period during which all interest and penalties which would  
20 otherwise be imposed for the nonreporting or underreporting of  
21 tax liabilities or for the nonpayment of taxes previously  
22 imposed by such political subdivision shall be waived if the  
23 taxpayer voluntarily files delinquent returns and pays the taxes  
24 owed in full within the three-month period so established. Each  
25 taxing authority may adopt regulations deemed necessary to  
26 administer the program so established, including, but not  
27 limited to, determination of the types of tax and the tax years  
28 or tax periods for which the program shall be applicable.

29 Section 3. Failure to pay tax.

30 If the full amount of the taxes due is not paid within the

1 three-month period so established, the total amount of the  
2 waived interest and penalties shall be revived and added to the  
3 unpaid taxes with the same force and effect as if the interest  
4 and penalties had never been waived and the taxpayer shall not  
5 be entitled to any benefits or privileges under this act.

6 Section 4. Construction.

7 This act shall not be construed to relieve any person,  
8 corporation or other entity from the filing of returns or from  
9 any taxes, penalties or interest imposed by the provisions of  
10 any laws, ordinances or resolutions, except as to interest and  
11 penalties herein expressly provided for, nor shall this act  
12 affect or terminate any petitions, investigations, prosecutions,  
13 legal or otherwise, or other proceedings pending under the  
14 provisions of any such laws, ordinances or resolutions, or  
15 prevent the commencement or further prosecution of any  
16 proceedings by the proper authorities of the Commonwealth or any  
17 political subdivision for violation of any such laws, ordinances  
18 or resolutions, or for the assessment, settlement, collection or  
19 recovery of taxes, penalties or interest due to the Commonwealth  
20 or any political subdivision under any such laws, ordinances or  
21 resolutions; provided, however, that no proceedings shall be  
22 commenced on the basis of delinquent returns filed pursuant to  
23 this act if such returns are determined to be substantially true  
24 and correct and the taxes are paid in full within the prescribed  
25 time.

26 Section 5. Suspension of inconsistent acts, ordinances and  
27 resolutions.

28 All acts or parts of acts and all ordinances and resolutions  
29 or parts thereof inconsistent with the provisions of this act  
30 are suspended to the extent necessary to carry out the

- 1 provisions of this act.
- 2 Section 6. Effective date.
- 3 This act shall take effect immediately.