THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 696

Session of 1985

INTRODUCED BY TRELLO, PISTELLA, GODSHALL, AFFLERBACH, WOGAN, DALEY, POTT, HALUSKA, GEIST, PETRARCA, WOZNIAK, CAWLEY, ITKIN, SEVENTY, PRESTON, DORR, STABACK, B. SMITH, FARGO, BOWSER, COLAFELLA AND TELEK, MARCH 26, 1985

REFERRED TO COMMITTEE ON FINANCE, MARCH 26, 1985

AN ACT

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 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 employers, fiduciaries, individuals, persons, corporations 8 9 and other entities; prescribing crimes, offenses and penalties," further providing for an information statement 10 11 for terminated employees. 12 The General Assembly of the Commonwealth of Pennsylvania 13 hereby enacts as follows: 14 Section 1. Section 317 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, added August 31, 15 16 1971 (P.L.362, No.93), is amended to read: 17 Information Statement. -- Every employer required Section 317. to deduct and withhold tax under this article shall furnish to 18 19 each such employe to whom the employer has paid compensation 20 during the calendar year, on or before January 31 of the 21 succeeding year, or, if his employment is terminated before the

- 1 close of such calendar year, within thirty days from the receipt
- 2 of a written request from the employe or within thirty days from
- 3 the date on which the last payment of compensation is made,
- 4 whichever is later, if such thirty-day period ends before
- 5 <u>January 31</u>, a written statement in such manner and in such form
- 6 as may be prescribed by the department showing the amount of
- 7 compensation paid by the employer to the employe, the amount
- 8 deducted and withheld as tax, pursuant to this article, the
- 9 amount deducted, withheld and paid over to the Commonwealth as
- 10 tax pursuant to repealed Article III of the act of March 4, 1971
- 11 (Act No.2), and such other information as the department shall
- 12 prescribe.
- 13 Section 2. This act shall take effect in 60 days.