

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1589 Session of 2013

INTRODUCED BY JAMES, COHEN, EVANKOVICH, EVERETT, MAHER, MILLARD, MILNE, RAPP, SCAVELLO, SCHLOSSBERG AND SWANGER, JUNE 27, 2013

REFERRED TO COMMITTEE ON FINANCE, JUNE 27, 2013

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," in personal income tax, providing for citation
 11 authority.

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

14 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
 15 the Tax Reform Code of 1971, is amended by adding a section to
 16 read:

17 Section 352.2. Citation Authority.--(a) Notwithstanding any
 18 other provision of this act, an individual or entity shall not
 19 do any of the following:

20 (1) Fail to pay employer withholding tax, interest or
 21 penalty within ninety (90) days after the due date and the tax
 22 liability due has not been timely appealed or subject to a duly

1 authorized deferred payment plan.

2 (2) Underpay any employer withholding tax, interest or
3 penalty within ninety (90) days after the due date and the tax
4 liability due has not been timely appealed or subject to a duly
5 authorized deferred payment plan.

6 (3) Fail to file a tax employer withholding return or
7 report, or any other reporting document within ninety (90) days
8 after the due date of the applicable payment or return, report
9 or any other reporting document.

10 (b) A person or entity who violates a provision of
11 subsection (a) shall be guilty of a summary offense and, upon
12 conviction thereof, be sentenced to pay a fine of not less than
13 three hundred dollars (\$300) nor more than one thousand five
14 hundred dollars (\$1,500) and, in default thereof, to undergo
15 imprisonment of not less than five days (5) nor more than thirty
16 (30) days. The penalties imposed by this section shall be in
17 addition to any other penalties imposed by this article. The
18 Secretary of Revenue may designate employes of the department to
19 enforce the provisions of this subsection. The employes shall
20 exhibit proof of and be within the scope of the designation when
21 instituting proceedings as provided by the Pennsylvania Rules of
22 Criminal Procedure.

23 Section 2. This act shall take effect immediately.