
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2103 Session of
2014

INTRODUCED BY THOMAS, KINSEY, SWANGER, SCHLOSSBERG, COHEN, CLAY,
PARKER, MCNEILL, KIRKLAND AND PASHINSKI, MARCH 17, 2014

REFERRED TO COMMITTEE ON FINANCE, MARCH 17, 2014

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 tax for education, providing for remote sales
11 tax notice.

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 279. Remote Sales Tax Notice.--(a) A seller in this
18 Commonwealth or remote seller shall conspicuously provide the
19 following notice to a purchaser in this Commonwealth upon each
20 separate sale at retail of tangible personal property or
21 services via an Internet website operated by the seller or
22 remote seller:

1 "Unless you paid Pennsylvania sales tax on this purchase, you
2 may owe a Pennsylvania use tax on this purchase based on the
3 total sales price of the purchase in accordance with the act of
4 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
5 1971. Visit www.revenue.state.pa.us for more information. If you
6 owe a Pennsylvania use tax on this purchase, you must report and
7 remit the tax on your Pennsylvania income tax form."

8 (b) The department shall impose a fine of not less than five
9 dollars (\$5) on a seller or remote seller for each sale in which
10 the seller or remote seller is in violation of this section.

11 (c) This section shall apply to sales made on or after the
12 effective date of this section.

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