

AMENDMENTS TO HOUSE BILL NO. 245

Sponsor: SENATOR BROWNE

Printer's No. 3951

1 Amend Bill, page 1, line 24, by striking out "and" where it
2 occurs the second time and inserting a comma

3 Amend Bill, page 1, line 25, by inserting after "limitations"
4 and for limitations on assessment

5 Amend Bill, page 6, by inserting between lines 10 and 11

6 Section 2.1. Section 319 of the act, renumbered and amended
7 July 2, 2008 (P.L.197, No.32), is amended to read:

8 Section 319. Limitation on Assessment.--No assessment may be
9 made of any earned income tax imposed under this [chapter] act
10 more than five years after the date on which such tax should
11 have been [paid] filed, including extended due dates, except
12 where a fraudulent return [or no return] has been filed.

13 Amend Bill, page 7, line 21, by inserting after "tax."

14 The term includes a person or business that filed a return
15 of taxable income during the prior year but that had no taxable
16 income during the current year and was required by the tax
17 collector to file a final return indicating why the person or
18 business no longer has taxable income.

19 Amend Bill, page 8, line 29, by inserting after "department"

20 unless permitted by the department under subsection
21 (a.3)

22 Amend Bill, page 9, line 6, by inserting after "DEPARTMENT"

23 unless, for religious reasons, the department expressly
24 grants an exception to this requirement