

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# HOUSE BILL

## No. 1778

Session of  
1981

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INTRODUCED BY WILSON AND DOMBROWSKI, JULY 21, 1981

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AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,  
AS AMENDED, SEPTEMBER 21, 1981

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## AN ACT

1 Amending Title 75 (Vehicles) of the Pennsylvania Consolidated  
2 Statutes, further providing for the collection of the oil  
3 company franchise tax.

4 The General Assembly of the Commonwealth of Pennsylvania  
5 hereby enacts as follows:

6 Section 1. Section 9503(a) of Title 75, act of November 25,  
7 1970 (P.L.707, No.230), known as the Pennsylvania Consolidated  
8 Statutes, added June 23, 1981 (No.35), is amended ~~and a~~ <—  
9 ~~subsection is added~~ to read:

10 § 9503. Reports and payment of tax.

11 (a) Monthly reports.--For the purpose of ascertaining and  
12 verifying the amount of tax payable under this chapter, it shall  
13 be the duty of every person, liable to pay tax under this  
14 chapter, on or before the [next to the last] ~~tenth~~ TWENTIETH <—  
15 business day of ~~each~~ ~~the next succeeding~~ month, to transmit to <—  
16 the department, upon a form prescribed, prepared and furnished  
17 by the department, a report, under oath or affirmation, of tax

1 due under the provisions of this chapter for the preceding  
2 month. The report shall set forth such information as the  
3 department may prescribe.

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5 ~~(c) Immediate tax payment in certain cases. Whenever any~~ <—  
6 ~~person makes a sale of petroleum products sufficient to warrant~~  
7 ~~the collection of \$5,000 or more in taxes, it shall be the duty~~  
8 ~~of said person to report and pay this tax within five business~~  
9 ~~days of that sale.~~

10 Section 2. This act shall take effect ~~in 60 days and shall~~ <—  
11 ~~apply to taxes due for months next commencing on and after the~~  
12 ~~effective date hereof~~ SEPTEMBER 1, 1982. <—