

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2492 Session of
1984

INTRODUCED BY HERMAN, RUDY, GRIECO AND LETTERMAN, SEPTEMBER 26,
1984

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 26, 1984

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," further providing for the registration of
11 transient vendors.

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

14 Section 1. Section 248 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, added December 22,
16 1983 (P.L.300, No.82), is amended by adding a subsection to
17 read:

18 Section 248. Registration of Transient Vendors.--* * *

19 (e) Notwithstanding the annual registration requirements of
20 this section, a transient vendor may elect, in lieu thereof, to
21 obtain a "special limited permit" good for not more than seven
22 consecutive days or the duration of one special event,

1 including, but not limited to, fairs, carnivals, arts and crafts
2 shows and other festivals and celebrations without being subject
3 to the bonding requirements of section 248.1. Only one special
4 limited permit shall be issued to any transient vendor during a
5 twelve-month period; and any attempt to obtain more than one
6 special limited permit within a twelve-month period, or to
7 conduct business in excess of the time limitation placed
8 thereon, shall be considered a violation of this section and
9 subject the vendor to the fines as prescribed in section 248.4.

10 Section 2. Sections 248.2(c) and 284.3 of the act, added
11 December 22, 1983 (P.L.300, No.82), are amended to read:

12 Section 248.2. Notification to Department; Inspection of
13 Records.--* * *

14 (c) The department may suspend or revoke a certificate or
15 permit issued to a transient vendor if the transient vendor:

16 (1) Fails to notify the department as required by subsection
17 (a);

18 (2) Provides the department with false information regarding
19 the conduct of business within the Commonwealth;

20 (3) Fails to collect sales tax on all tangible personal
21 property or services sold subject to the sales tax; or

22 (4) Fails to file with the department a tax return as
23 required by section 217 of this act.

24 * * *

25 Section 248.3. Seizure of Property.--(a) If a transient
26 vendor conducting business within the Commonwealth fails to
27 exhibit a valid certificate or permit upon demand by authorized
28 employes of the department, those authorized employes shall have
29 the authority to seize, without warrant, the tangible personal
30 property and the automobile, truck or other means of

1 transportation used to transport or carry that property. All
2 property seized shall be deemed contraband and shall be subject
3 to immediate forfeiture proceedings instituted by the department
4 pursuant to procedures adopted by regulation, except as
5 otherwise provided by this section.

6 (b) Property seized pursuant to subsection (a) shall be
7 released upon:

8 (1) Presentation of a valid certificate or permit to
9 authorized employes of the department; or

10 (2) Registration by the transient vendor with the department
11 and the posting of a bond in the amount of five hundred dollars
12 (\$500), either immediately or within fifteen days after the
13 property is seized.

14 Section 3. This act shall take effect in 60 days.