

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2601 Session of
1990

INTRODUCED BY CAPPABIANCA, DOMBROWSKI, SERAFINI, ITKIN, TIGUE,
NOYE, YANDRISEVITS, LASHINGER, BILLOW, PESCI, S. H. SMITH,
PISTELLA, SCRIMENTI, MORRIS, JOHNSON, TANGRETTI, TRELLO,
BELARDI, McNALLY, MERRY, WOGAN, MICHLOVIC AND BATTISTO,
MAY 29, 1990

REFERRED TO COMMITTEE ON PROFESSIONAL LICENSURE, MAY 29, 1990

AN ACT

1 Authorizing the Commissioner of Professional and Occupational
2 Affairs to refuse to grant or renew licenses to practice
3 trades, professions or occupations for failure to provide tax
4 information, to file required State tax returns or reports,
5 or to pay State taxes.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Supplying of tax information required.

9 (a) General rule.--The Commissioner of Professional and
10 Occupational Affairs shall have the power and his duty shall be
11 to require all applicants for the grant or renewal of any
12 certificate, license, permit or registration to practice a
13 trade, profession or occupation in this Commonwealth which the
14 commissioner is authorized to sign to complete a form prescribed
15 by the Department of Revenue. The form shall require the
16 applicant to supply all of the following information relating to
17 the applicant:

18 (1) Social Security number.

1 (2) State sales tax license number if the applicant has
2 registered to collect sales tax, or use number if the
3 applicant is required to remit use tax.

4 (3) State employer identification number if the
5 applicant has formed a professional corporation to conduct
6 his trade, profession or occupation.

7 (4) State unemployment compensation account number if
8 the applicant has employees possessing unemployment
9 compensation coverage.

10 (5) A statement that, as of the date the application is
11 submitted:

12 (i) all State tax returns or reports which are due
13 have been filed and all State taxes paid; or

14 (ii) State taxes which have not been paid have been
15 timely appealed to the appropriate administrative or
16 judicial body or are subject to a duly approved deferred
17 payment plan.

18 (b) Additional information.--If the applicant has failed to
19 file a required return or report or to pay a collectible State
20 tax, he shall set forth on the form which returns or reports
21 have not been filed and which collectible State taxes have not
22 been paid.

23 Section 2. Review of tax status.

24 Upon the receipt of any application for the grant or renewal
25 of a certificate, license, permit or registration to practice a
26 trade, profession or occupation, the Commissioner of
27 Professional and Occupational Affairs, or his designee, shall
28 review the State tax status of the applicant. The commissioner
29 may request State tax information regarding the applicant from
30 the Department of Revenue, the Office of Attorney General or the

1 Department of Labor and Industry, and this information shall be
2 promptly provided.

3 Section 3. Denial or refusal to renew.

4 The Commissioner of Professional and Occupational Affairs
5 shall deny or refuse to renew the certification, license, permit
6 or registration of an applicant if the applicant has failed to:

7 (1) Provide any of the information required by section
8 1.

9 (2) File required State tax reports.

10 (3) Pay any State taxes which are due and payable and
11 not subject to a timely administrative appeal or subject to a
12 duly approved deferred payment plan.

13 Section 4. False information.

14 If the Commissioner of Professional and Occupational Affairs
15 finds any information supplied by the applicant to be false, it
16 shall constitute fraud or misrepresentation under section 811 of
17 the act of April 9, 1929 (P.L.177, No.175), known as The
18 Administrative Code of 1929, and shall be grounds for
19 cancellation of the certificate, license, permit or registration
20 as provided in that section.

21 Section 5. Waiver and consent.

22 An applicant for the grant or renewal of any certificate,
23 license, permit or registration shall, by the filing of such
24 application:

25 (1) Waive any confidentiality with respect to State tax
26 information regarding the applicant in the possession of the
27 Department of Revenue, the Office of Attorney General or the
28 Department of Labor and Industry, regardless of the source of
29 that information.

30 (2) Consent to the providing of that information to the

1 Commissioner of Professional and Occupational Affairs by the
2 Department of Revenue, the Office of Attorney General and the
3 Department of Labor and Industry.

4 Section 6. Effective date.

5 This act shall take effect in 60 days.