

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2735 Session of
1992

INTRODUCED BY BUNT, MAY 18, 1992

REFERRED TO COMMITTEE ON FINANCE, MAY 18, 1992

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 payment of the sales and
11 use tax.

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

14 Section 1. Section 221 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, is amended to read:

16 Section 221. Payment.--(a) When a return of tax is required
17 under this part, the person required to make the return shall
18 pay the tax to the department.

19 (b) Notwithstanding any other provision of this act, no tax
20 shall be due and payable until the licensee has actually
21 received payment in full for the sale of tangible personal
22 property or services.

1 Section 2. This act shall take effect immediately.