

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2415 Session of  
1996

INTRODUCED BY WOGAN, DEMPSEY, BELARDI, BROWNE, HERSHEY,  
E. Z. TAYLOR, NICKOL, SATHER, HALUSKA, VAN HORNE, FICHTER,  
McGEEHAN, HARHART, J. TAYLOR, OLASZ, BATTISTO, DeLUCA,  
O'BRIEN, DiGIROLAMO, KENNEY, CIVERA, TRELLO, LEDERER,  
BOSCOLA, CORNELL AND SAINATO, FEBRUARY 16, 1996

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 16, 1996

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 bonds and fines for  
11 transient vendors.

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

14 Section 1. Section 248.1 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, amended May 2, 1985  
16 (P.L.28, No.13), is amended to read:

17 Section 248.1. Bond.--(a) Upon registration with the  
18 department, a transient vendor shall also post a bond with the  
19 department in the amount of [five hundred dollars (\$500)] three  
20 thousand dollars (\$3,000) as surety for compliance with the  
21 provisions of this article. After a period of demonstrated

1 compliance with these provisions, or, if the transient vendor  
2 provides the license number of a promoter who has notified the  
3 department of a show, in accordance with the provisions of  
4 section 248.6(a), the department may reduce the amount of bond  
5 required of a transient vendor or may eliminate the bond  
6 entirely.

7 (b) A transient vendor may file a request for voluntary  
8 suspension of certificate with the department. If the department  
9 is satisfied that the provisions of this article have been  
10 complied with and has possession of the transient vendor's  
11 certificate, it shall return the bond posted to the transient  
12 vendor.

13 Section 2. Section 248.4 of the act, added December 22, 1983  
14 (P.L.300, No.82), is amended to read:

15 Section 248.4. Fines.--Any transient vendor conducting  
16 business within the Commonwealth without a certificate or while  
17 its certificate is suspended or revoked, as provided by sections  
18 248.1(b) and 248.2(c), shall for the first offense be guilty of  
19 a misdemeanor of the [third] second degree and, upon conviction  
20 thereof, shall be sentenced to pay a fine not exceeding [two  
21 thousand five hundred dollars (\$2,500)] five thousand dollars  
22 (\$5,000) and for each subsequent offense shall be guilty of a  
23 misdemeanor of the first degree and, upon conviction thereof,  
24 shall be sentenced to pay a fine not exceeding ten thousand  
25 dollars (\$10,000).

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