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THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 631 Session of 2015

INTRODUCED BY THOMAS, COHEN, DRISCOLL AND KINSEY, FEBRUARY 26, 2015

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 26, 2015

AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," in tax for education, providing for remote sales tax notice.

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

Section 1. The act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended by adding a section to read:

Section 279. Remote Sales Tax Notice.--(a) A seller in this Commonwealth or remote seller shall conspicuously provide the following notice to a purchaser in this Commonwealth upon each separate sale at retail of tangible personal property or services via an Internet website operated by the seller or remote seller:

"Unless you paid Pennsylvania sales tax on this purchase, you may owe a Pennsylvania use tax on this purchase based on the total sales price of the purchase in accordance with the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971. Visit www.revenue.state.pa.us for more information. If you owe a Pennsylvania use tax on this purchase, you must report and remit the tax on your Pennsylvania income tax form."

(b) The department shall impose a fine of not less than five dollars ($5) on a seller or remote seller for each sale in which the seller or remote seller is in violation of this section.

(c) This section shall apply to sales made on or after the effective date of this section.

Section 2. This act shall take effect in 60 days.