

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1859 Session of 2017

INTRODUCED BY SNYDER, DRISCOLL, DAVIS, IRVIN, KINSEY, COX,  
CALTAGIRONE, READSHAW AND ROZZI, OCTOBER 19, 2017

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 19, 2017

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," in personal income tax, further providing for  
11 payment on notice and demand.

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

14 Section 1. Section 337 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 337. Payment on Notice and Demand.--(a) Upon  
17 receipt of notice and demand from the department, there shall be  
18 paid the amount of any tax due under the provisions of this  
19 article stated in such notice and demand.

20 (b) Notwithstanding any other provision of law, a taxpayer  
21 who is delinquent on payment of a tax liability, excluding a  
22 liability for a return not filed, shall not be required to pay

1 any applicable penalty or interest until sixty days have elapsed  
2 following receipt by certified mail of initial notice and demand  
3 from the department.

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