

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2885 Session of
2022

INTRODUCED BY TWARDZIK, HENNESSEY, RYAN, JAMES, HAMM, MILLARD,
BERNSTINE, NEILSON, FLOOD, JOZWIAK AND ZIMMERMAN,
OCTOBER 17, 2022

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 17, 2022

AN ACT

1 Repealing the act of May 11, 1921 (P.L.479, No.225), entitled
2 "An act imposing a State tax on anthracite coal; providing
3 for the assessment and collection thereof; and providing
4 penalties for the violation of this act."

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

7 Section 1. The act of May 11, 1921 (P.L.479, No.225),
8 entitled "An act imposing a State tax on anthracite coal;
9 providing for the assessment and collection thereof; and
10 providing penalties for the violation of this act," is repealed:

11 [AN ACT

12 Imposing a State tax on anthracite coal; providing for the
13 assessment and collection thereof; and providing penalties
14 for the violation of this act.

15 Section 1. Be it enacted, &c., That from and after the
16 passage of this act, each and every ton of anthracite coal, of
17 the weight of two thousand two hundred and forty (2,240) pounds
18 avoirdupois, mined, washed, screened, or otherwise prepared for

1 market in this Commonwealth, shall be made subject to a tax of
2 one and one-half per centum (1 1/2), to the thirty-first day of
3 May, one thousand nine hundred twenty-nine, one per centum (1)
4 for the period beginning on the first day of June, one thousand
5 nine hundred twenty-nine, and ending on the thirty-first day of
6 May, one thousand nine hundred thirty, and one-half (1/2) of one
7 per centum for the period beginning on the first day of June,
8 one thousand nine hundred thirty, and ending on the thirty-first
9 day of May, one thousand nine hundred thirty-one, of the value
10 thereof when prepared for market, which said tax shall be
11 assessed at the time when said coal has been mined, washed or
12 screened, and is ready for shipment or market. After the thirty-
13 first day of May, one thousand nine hundred thirty-one, no tax
14 shall be assessed on anthracite coal under the provisions of
15 this act, saving to the Commonwealth, however, the right to
16 collect thereafter all taxes imposed or due and owing under the
17 provisions of this act.

18 Section 2. It shall be the duty of the individual, or the
19 superintendent or other officer, in charge of any mine or mines,
20 or washery, or operation, to assess the tax hereby imposed, from
21 time to time, as the coal is mined, washed, or screened, and is
22 ready for shipment or market, and to ascertain and assess daily
23 the number of gross tons of coal so mined, washed, or screened,
24 and to fix the value thereof. The said individual,
25 superintendent, or other officer in charge of any such mine or
26 mines, washery or screening operation, shall annually, on or
27 before the first day of February for the calendar year next
28 preceding, a report in writing, under oath, to the Auditor
29 General, on forms prescribed and furnished by him, stating
30 specifically the number of gross tons of coal hereby made

1 taxable, and the assessed value thereof during the calendar year
2 covered by the report, and the amount of tax assessed thereon:
3 Provided, That the report made on or before the fifteenth day of
4 January, one thousand nine hundred and twenty-two, shall be for
5 the portion of the year one thousand nine hundred and twenty-one
6 remaining after this act becomes effective.

7 If the Auditor General and State Treasurer, or either of
8 them, is not satisfied with the assessment and estimate of
9 valuation so made and returned as aforesaid, they are hereby
10 authorized and empowered to make an assessment and valuation
11 based upon the facts contained in the report herein required or
12 upon any information within their possession or that shall come
13 into their possession, and to settle an account on the
14 assessment and valuation so made by them for the taxes,
15 penalties, and interest due the Commonwealth therein, with right
16 to the person, corporation, company, owner, or operator,
17 dissatisfied with any settlement so made against him, it, or
18 them, to appeal therefrom in the manner now provided by law. For
19 the purpose of making such assessment and settlement, said
20 officers may require the production of such books, papers, and
21 reports as may be necessary to enable them to assess and settle
22 the tax. In the event of the failure, neglect, or refusal of the
23 individual, superintendent, or other officer in charge of any
24 mine, mines, washery, or screening operation to make the report
25 and valuation to the Auditor General as hereinbefore provided,
26 on or before the first day of February in each and every year,
27 it shall be the duty of the Auditor General to estimate an
28 assessment and valuation of the coal prepared for market by any
29 person, firm, corporation, owner, or operator, as aforesaid, and
30 settle an account for taxes, penalty, and interest thereon, from

1 which settlement there shall be no right of appeal.

2 Every person, firm, corporation, and every other owner,
3 operator, or lessee of any mine, mines, washery, or screening
4 operation, from which a report is required under the provisions
5 of this act, shall pay into the treasury of the Commonwealth the
6 amount of the tax herein imposed, within sixty days from the
7 date of settlement of the account by the Auditor General and
8 State Treasurer, plus a penalty of ten per centum for every
9 failure to assess said tax and to make report as required by
10 this act. When any tax is settled, it shall bear interest, from
11 sixty days after approval by the State Treasurer, at the rate of
12 one per centum per month until paid. If any individual,
13 superintendent, or other officer of any firm, corporation,
14 limited partnership, or joint stock association, or any other
15 owner, partner, or lessee of any mine, mines, washery, or
16 screening operation, shall neglect or refuse to furnish the
17 Auditor General, on or before the fifteenth day of January of
18 each and every year, with the assessment and report as
19 aforesaid, as required by law, or cause the same to be done, or
20 make or cause to be made any false report, it shall be the duty
21 of the accounting officers of the Commonwealth to add ten per
22 centum to said tax for each and every year for which assessment
23 and report were not so furnished, which percentage shall be
24 settled and collected with the said tax in the usual manner of
25 settling accounts and collecting such taxes. The Auditor General
26 may, upon application made before the first day of February in
27 each and every year, and upon proper cause shown, extend the
28 time of filing returns for a period of not exceeding fifteen
29 days from the first day of February of the year in which the
30 same are required to be filed.

1 If said persons or officers, or any of them, shall
2 intentionally make or cause to be made any false assessment and
3 report, or intentionally neglect or refuse to furnish the
4 Auditor General with the assessment and report as required by
5 law, he or they shall be guilty of a misdemeanor, and, on
6 conviction thereof, shall be sentenced to pay a fine of five
7 hundred dollars (\$500.00), and undergo imprisonment not
8 exceeding one year, or both or either, at the discretion of the
9 court.

10 Section 3. The provisions of this act shall be independent
11 of each other; and, if any of its provisions shall be held to be
12 unconstitutional, the decision of the court shall not affect or
13 impair any of the remaining provisions of this act, nor prevent
14 the collection of the tax imposed by this act. It is hereby
15 declared as a legislative intent that this act would have been
16 adopted had such unconstitutional provision not been included
17 therein.

18 Section 4. This act shall become effective on the first day
19 of July, Anno Domini one thousand nine hundred and twenty-one.

20 Section 5. The act of June first, one thousand nine hundred
21 and fifteen (Pamphlet Laws, seven hundred and twenty-one),
22 entitled "An act imposing a State tax on anthracite coal;
23 providing for the assessment and collection of the said tax
24 annually; and dedicating the fund received from said tax, and
25 appropriating fifty per centum of the same to the construction,
26 maintenance, improvement, and repair of State highways, and the
27 remaining fifty per centum to the several cities, boroughs, and
28 townships from which the said tax is derived; and providing
29 penalties for the violation of this act," is hereby repealed;
30 and all other acts or parts of acts inconsistent with the

1 provisions of this act are also hereby repealed.]

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