



# HOUSE COMMITTEE ON APPROPRIATIONS

## FISCAL NOTE

HOUSE BILL NO. 2058

PRINTERS NO. 2365

PRIME SPONSOR: Mako

### COST / (SAVINGS)

FUND	FY 2021/22	FY 2022/23
General Fund	\$0	\$0

**SUMMARY:** House Bill 2058, Printer's Number 2365, amends the Local Tax Enabling Act further providing for declaration and payment of income taxes in the consolidated collection of local income taxes.

**ANALYSIS:** This legislation aligns the deadline to file a final local earned income tax (EIT) or net profits tax return with the deadline to file a final state personal income tax (PIT) return. The act shall preempt and supersede any ordinance, resolution or rule of any political subdivision, tax collection officer or tax collection committee.

The act shall take effect immediately and apply to a final return first due after the effective date.

**FISCAL IMPACT:** Enactment of this legislation will have no fiscal impact on Commonwealth funds. Act 10 of 2021 added a new section to the Tax Reform Code providing authority to the Department of Community and Economic Development in assisting municipalities to coincide filing deadlines for final EIT and net profits returns with the state PIT. This legislation makes the statutory changes within the authorizing statute under which the filing deadlines for the EIT and net profits tax are prescribed.

**PREPARED BY:** Ritchie LaFaver  
House Appropriations Committee (R)

**DATE:** December 13, 2021

*Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.*