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House of Representatives  
COMMONWEALTH OF PENNSYLVANIA  
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MEMORANDUM

TO: ALL HOUSE MEMEBERS

FROM: Rep. Mark Longietti

DATE: February 21, 2011

RE: Co-sponsorship of legislation regarding semi-monthly sales tax filings

I invite your co-sponsorship of legislation to raise the threshold for semi-monthly sales tax filings, in order to reduce the burden on small businesses. In 2009, in the fiscal code bill, we put in a requirement that businesses must file sales tax reports twice a month (semi-monthly) instead of once a month (monthly) if the business collected more than \$25,000 in sales taxes during the third quarter of the previous year. This change takes place as of June 1, 2011.

The \$25,000 threshold is too low and it affects many small businesses which will be unduly burdened by a doubling of the reporting requirements. Therefore, my legislation would raise the threshold from \$25,000 to \$100,000 meaning that small businesses with less than \$1.67 million in quarterly sales will not have to make twice a month filings. The impact to the Department of Treasury, if we make this change, would amount to less than \$100,000 annually in lost investment opportunity, as opposed to letting the 2009 fiscal code change take effect.

I believe that we must find ways to ease the burdens on our small businesses, especially in these challenging economic times. I hope that you will agree and co-sponsor this legislation by contacting my Legislative Assistant, Robert Brownawell at 717-772-4035 or [rbrownaw@pahouse.net](mailto:rbrownaw@pahouse.net)