

## 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 time and place for filing returns, further  
11 providing for time for filing returns.

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

14 Section 1. Section 217 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, amended July 2,  
16 2012 (P.L.751, No.85), is amended to read:

17 Section 217. Time for Filing Returns.--(a) Quarterly and  
18 Monthly Returns:

19 (1) For the year in which this article becomes effective and  
20 in each year thereafter a return shall be filed quarterly by  
21 every licensee on or before the twentieth day of April, July,  
22 October and January for the three months ending the last day of

1 liability for each tax period the licensee has been in business.  
2 If the licensee is filing a tax liability for the first time  
3 with no preceding tax periods, the amount shall be zero.

4 (B) An amount equal to or greater than fifty per centum of  
5 the licensee's actual tax liability for the same month.

6 (ii) An amount equal to the taxes due for the preceding  
7 month, less any amounts paid in the preceding month as required  
8 by subclause (i)] (Reserved).

9 (4) With respect to each month by every licensee whose  
10 actual tax liability for the third calendar quarter of the  
11 preceding year equals or exceeds one hundred thousand dollars  
12 (\$100,000), the licensee shall, on or before the twentieth day  
13 of each month, file a single return consisting of [the amounts  
14 under clause (3) (i) (A) and (ii).] all of the following:

15 (i) An amount equal to fifty per centum of the licensee's  
16 actual tax liability for the same month in the preceding  
17 calendar year if the licensee was a monthly filer or, if the  
18 licensee was a quarterly filer, fifty per centum of the  
19 licensee's average actual tax liability for that tax period in  
20 the preceding calendar year. The average actual tax liability  
21 shall be the actual tax liability for the tax period divided by  
22 the number of months in that tax period. For licensees that were  
23 not in business during the same month in the preceding calendar  
24 year or were in business for only a portion of that month, fifty  
25 per centum of the average actual tax liability for each tax  
26 period the licensee has been in business. If the licensee is  
27 filing a tax liability for the first time with no preceding tax  
28 periods, the amount shall be zero.

29 (ii) An amount equal to the taxes due for the preceding  
30 month, less any amounts paid in the preceding month as required

1 the month in which such person becomes liable for the tax.

2 (d) Small Taxpayers. The department, by regulation, may  
3 waive the requirement for the filing of quarterly return in the  
4 case of any licensee whose individual tax collections do not  
5 exceed seventy-five dollars (\$75) per calendar quarter and may  
6 provide for reporting on a less frequent basis in such cases.

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