

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 182

Session of
1981

INTRODUCED BY CALTAGIRONE AND COCHRAN, JANUARY 26, 1981

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,
AS AMENDED, JUNE 1, 1981

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," further providing for the revocation of sales tax
11 licenses by the department.

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

14 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
15 the "Tax Reform Code of 1971," is amended by adding a section to
16 read:

17 Section 208.1. Revocation of License.--(A) The department <—
18 shall have the power to revoke any license issued pursuant to
19 section 208 for any violation of this article.

20 (B) UPON DETERMINING THAT A VIOLATION OF THIS ARTICLE OR THE <—
21 RULES AND REGULATIONS PROMULGATED THEREUNDER EXISTS, THE

1 DEPARTMENT SHALL ISSUE A NOTICE OF VIOLATION. SUCH NOTICE SHALL
2 SPECIFY THE NATURE OF THE VIOLATION, ORDER THE VIOLATION ABATED
3 AND SHALL SPECIFY A REASONABLE TIME FOR COMPLIANCE. IF, AFTER
4 SUCH REASONABLE TIME FOR COMPLIANCE, THE DEPARTMENT DETERMINES
5 THAT SUCH VIOLATION PERSISTS, THE DEPARTMENT SHALL AFFORD THE
6 HOLDER OF THE LICENSE AN OPPORTUNITY FOR AN ADMINISTRATIVE
7 HEARING BEFORE THE DEPARTMENT. IF, AFTER THE DEPARTMENT HEARING,
8 THE DEPARTMENT RULES THAT THE LICENSE SHALL BE REVOKED, APPEALS
9 MAY BE TAKEN IN ACCORDANCE WITH THE PROCEDURES PROVIDED IN
10 SECTIONS 234 THROUGH 236 OF THIS ARTICLE.

11 Section 2. This act shall take effect in 60 days and shall
12 apply to any violation occurring on or after the effective date
13 of this act.