
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1778 Session of
1981

INTRODUCED BY WILSON AND DOMBROWSKI, JULY 21, 1981

REFERRED TO COMMITTEE ON FINANCE, JULY 21, 1981

AN ACT

1 Amending Title 75 (Vehicles) of the Pennsylvania Consolidated
2 Statutes, further providing for the collection of the oil
3 company franchise tax.

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

6 Section 1. Section 9503(a) of Title 75, act of November 25,
7 1970 (P.L.707, No.230), known as the Pennsylvania Consolidated
8 Statutes, added June 23, 1981 (No.35), is amended and a
9 subsection is added to read:

10 § 9503. Reports and payment of tax.

11 (a) Monthly reports.--For the purpose of ascertaining and
12 verifying the amount of tax payable under this chapter, it shall
13 be the duty of every person, liable to pay tax under this
14 chapter, on or before the [next to the last] tenth business day
15 of [each] the next succeeding month, to transmit to the
16 department, upon a form prescribed, prepared and furnished by
17 the department, a report, under oath or affirmation, of tax due
18 under the provisions of this chapter for the preceding month.

1 The report shall set forth such information as the department
2 may prescribe.

3 * * *

4 (e) Immediate tax payment in certain cases.--Whenever any
5 person makes a sale of petroleum products sufficient to warrant
6 the collection of \$5,000 or more in taxes, it shall be the duty
7 of said person to report and pay this tax within five business
8 days of that sale.

9 Section 2. This act shall take effect in 60 days and shall
10 apply to taxes due for months next commencing on and after the
11 effective date hereof.