

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1004 Session of
2007

INTRODUCED BY DENLINGER, BAKER, BOYD, CALTAGIRONE, COX,
CREIGHTON, CUTLER, EVERETT, GEIST, GINGRICH, HENNESSEY,
HERSHEY, HICKERNELL, KAUFFMAN, KILLION, KORTZ, KOTIK, MENSCH,
METCALFE, NICKOL, PALLONE, PEIFER, PICKETT, READSHAW,
REICHLEY, ROHRER, SAINATO, SCHRODER, SIPTROTH, SONNEY, WATSON
AND YOUNGBLOOD, APRIL 3, 2007

REFERRED TO COMMITTEE ON FINANCE, APRIL 3, 2007

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 filing of sales tax
11 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 1,
16 1985 (P.L.78, No.29), 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

1 every licensee on or before the twentieth day of April, July,
2 October and January for the three months ending the last day of
3 March, June, September and December.

4 (2) For the year in which this article becomes effective,
5 and in each year thereafter, a return shall be filed monthly
6 with respect to each month by every licensee whose total tax
7 reported, or in the event no report is filed, the total tax
8 which should have been reported, for the third calendar quarter
9 of the preceding year equals or exceeds six hundred dollars
10 (\$600). Such returns shall be filed on or before the twentieth
11 day of the next succeeding month with respect to which the
12 return is made. Any licensee required to file monthly returns
13 hereunder shall be relieved from filing quarterly returns. This
14 clause shall not apply if the total tax reported or that should
15 have been reported by the licensee does not exceed one hundred
16 fifty dollars (\$150) per quarter in the first, second and fourth
17 calendar quarters.

18 (b) Annual Returns. For the calendar year 1971, and for each
19 year thereafter, no annual return shall be filed, except as may
20 be required by rules and regulations of the department
21 promulgated and published at least sixty days prior to the end
22 of the year with respect to which the returns are made. Where
23 such annual returns are required licensees shall not be required
24 to file such returns prior to the twentieth day of the year
25 succeeding the year with respect to which the returns are made.

26 (c) Other Returns. Any person, other than a licensee, liable
27 to pay to the department any tax under this article, shall file
28 a return on or before the twentieth day of the month succeeding
29 the month in which such person becomes liable for the tax.

30 (d) Small Taxpayers. The department, by regulation, may

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

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