

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1531 Session of 2009

INTRODUCED BY GEORGE, MELIO, ADOLPH, BELFANTI, BOBACK, BRADFORD, BRENNAN, BRIGGS, BROWN, CALTAGIRONE, CARROLL, CASORIO, COHEN, CONKLIN, D. COSTA, CREIGHTON, DONATUCCI, EVERETT, FAIRCHILD, FRANKEL, GIBBONS, GOODMAN, GRUCELA, HALUSKA, HARHAI, HARPER, HORNAMAN, JOHNSON, JOSEPHS, W. KELLER, KOTIK, KULA, LONGIETTI, McGEEHAN, McILVAINE SMITH, MICOZZIE, MILLARD, MUNDY, MURPHY, MURT, PAYNE, PHILLIPS, READSHAW, REICHLLEY, SCAVELLO, SEIP, SIPTROTH, STABACK, STURLA, SWANGER, J. TAYLOR, TRUE, VULAKOVICH, WATERS, YOUNGBLOOD, YUDICHAK, EACHUS, BEYER, KORTZ, GINGRICH, BROOKS, HOUGHTON, MENSCH, BURNS AND MIRABITO, MAY 26, 2009

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES, SEPTEMBER 17, 2009

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 continuation of the
11 Military Family Relief Assistance Program; AND PROVIDING FOR
12 A LIMITED TAX AMNESTY PROGRAM.



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

15 Section 1. Section 315.9 of the act of March 4, 1971 (P.L.6,
16 No.2), known as the Tax Reform Code of 1971, amended July 25,
17 2007 (P.L.373, No.55), is amended to read:

18 Section 315.9. Operational Provisions.--(a) Except for the

1 checkoff established under sections 315.2, 315.6 and 315.7 and
2 except as otherwise provided under subsection (b), the checkoffs
3 established under this part shall apply through taxable years
4 ending December 31, 2007.

5 (b) [Any] Except as provided under subsection (d), any
6 checkoff established under this part and applicable for the
7 first time in a taxable year beginning after December 31, 2003,
8 shall expire four years after the beginning of such first
9 taxable year.

10 (c) Sections 315.3 and 315.4 shall expire January 1, 2010.

11 (d) Any checkoff established under section 315.8 shall apply
12 through taxable years ending December 31, 2015.

13 SECTION 2. THE ACT IS AMENDED BY ADDING AN ARTICLE TO READ: ←

14 ARTICLE XXIX-D

15 TAX AMNESTY PROGRAM FOR FISCAL YEAR 2009-2010

16 SECTION 2901-D. DEFINITIONS.

17 THE FOLLOWING WORDS, TERMS AND PHRASES, WHEN USED IN THIS
18 ARTICLE, SHALL HAVE THE MEANINGS ASCRIBED TO THEM IN THIS
19 SECTION, EXCEPT WHERE THE CONTEXT CLEARLY INDICATES A DIFFERENT
20 MEANING:

21 "AMNESTY PERIOD." THE TIME PERIOD OF 90 CONSECUTIVE DAYS
22 ESTABLISHED BY THE GOVERNOR DURING THE FISCAL YEAR BEGINNING
23 JULY 1, 2009, AND ENDING JUNE 30, 2010.

24 "DEPARTMENT." THE DEPARTMENT OF REVENUE OF THE COMMONWEALTH.

25 "ELIGIBLE TAX." ANY TAX IMPOSED BY THE COMMONWEALTH FOR
26 DEPOSIT IN THE GENERAL FUND, THE MOTOR LICENSE FUND OR THE
27 LIQUID FUELS TAX FUND FOR TAXES DELINQUENT AS OF DECEMBER 31,
28 2006. THE TERM INCLUDES ANY INTEREST OR PENALTY ON AN ELIGIBLE
29 TAX. THE TERM EXCLUDES ANY TAX IMPOSED BY A POLITICAL
30 SUBDIVISION.

1 "PROGRAM." THE TAX AMNESTY PROGRAM AS PROVIDED FOR IN THIS
2 ARTICLE.

3 "TAXPAYER." ANY PERSON, ASSOCIATION, FIDUCIARY, PARTNERSHIP,
4 CORPORATION OR OTHER ENTITY REQUIRED TO PAY OR COLLECT ANY OF
5 THE ELIGIBLE TAXES. THE TERM SHALL NOT INCLUDE A TAXPAYER WHO,
6 PRIOR TO THE AMNESTY PERIOD, HAS RECEIVED NOTICE THAT THE
7 TAXPAYER IS THE SUBJECT OF A CRIMINAL INVESTIGATION FOR AN
8 ALLEGED VIOLATION OF ANY LAW IMPOSING AN ELIGIBLE TAX OR WHO,
9 PRIOR TO THE AMNESTY PERIOD, HAS BEEN NAMED AS A DEFENDANT IN A
10 CRIMINAL COMPLAINT ALLEGING A VIOLATION OF ANY LAW IMPOSING AN
11 ELIGIBLE TAX OR IS A DEFENDANT IN A PENDING CRIMINAL ACTION FOR
12 AN ALLEGED VIOLATION OF ANY LAW IMPOSING AN ELIGIBLE TAX.

13 SECTION 2902-D. ESTABLISHMENT OF PROGRAM.

14 (A) PROGRAM ESTABLISHED.--THERE IS ESTABLISHED A TAX AMNESTY
15 PROGRAM WHICH SHALL BE ADMINISTERED BY THE DEPARTMENT.

16 (B) APPLICABILITY.--THE PROGRAM SHALL APPLY TO A TAXPAYER
17 WHO IS DELINQUENT ON PAYMENT OF A LIABILITY FOR AN ELIGIBLE TAX
18 AS OF JUNE 1, 2009, INCLUDING A LIABILITY FOR RETURNS NOT FILED,
19 LIABILITIES ACCORDING TO RECORDS OF THE DEPARTMENT AS OF JUNE 1,
20 2009, LIABILITIES NOT REPORTED, UNDERREPORTED OR NOT
21 ESTABLISHED, BUT DELINQUENT AS OF JUNE 1, 2009.

22 (C) PRIOR AMNESTY PROGRAM PARTICIPATION.--THE PROGRAM SHALL
23 NOT APPLY TO TAXPAYERS WHO PARTICIPATED IN THE TAX AMNESTY
24 PROGRAM OUTLINED IN ARTICLE XXIX-A.

25 (D) FUTURE AMNESTY PROGRAM PARTICIPATION.--A TAXPAYER WHO
26 PARTICIPATES IN THE PROGRAM SHALL NOT BE ELIGIBLE TO PARTICIPATE
27 IN A FUTURE TAX AMNESTY PROGRAM.

28 SECTION 2903-D. REQUIRED PAYMENT.

29 (A) TAXPAYER REQUIREMENTS.--SUBJECT TO SECTION 2904-D, ALL
30 TAXPAYERS WHO PARTICIPATE IN THE PROGRAM SHALL COMPLY WITH ALL

1 OF THE FOLLOWING:

2 (1) DURING THE AMNESTY PERIOD, FILE A TAX AMNESTY RETURN
3 IN SUCH FORM AND CONTAINING SUCH INFORMATION AS THE
4 DEPARTMENT SHALL REQUIRE. A TAX AMNESTY RETURN SHALL BE
5 CONSIDERED TO BE TIMELY FILED IF IT IS POSTMARKED DURING THE
6 AMNESTY PERIOD.

7 (2) DURING THE AMNESTY PERIOD, MAKE PAYMENT OF ALL TAXES
8 AND 50% OF ALL INTEREST DUE TO THE COMMONWEALTH IN ACCORDANCE
9 WITH THE TAX AMNESTY RETURN THAT IS FILED.

10 (3) FILE COMPLETE TAX RETURNS FOR ALL YEARS FOR WHICH
11 THE TAXPAYER PREVIOUSLY HAS NOT FILED A TAX RETURN AND FILE
12 COMPLETE AMENDED RETURNS FOR ALL YEARS FOR WHICH THE TAXPAYER
13 UNDERREPORTED ELIGIBLE TAX LIABILITY.

14 (B) PROHIBITIONS.--THE DEPARTMENT SHALL NOT COLLECT 50% OF
15 ALL INTEREST DUE TO THE COMMONWEALTH OR THE PENALTIES OWED BY A
16 TAXPAYER WHO PARTICIPATES IN THE PROGRAM UNDER SUBSECTION (A).
17 THE DEPARTMENT SHALL NOT PURSUE ANY ADMINISTRATIVE OR JUDICIAL
18 PROCEEDING AGAINST A TAXPAYER WITH RESPECT TO ANY ELIGIBLE TAX
19 THAT IS DISCLOSED ON A TAX AMNESTY RETURN.

20 SECTION 2904-D. AMNESTY CONTINGENT ON CONTINUED.

21 NOTWITHSTANDING ANY OTHER PROVISION OF THIS ARTICLE, THE
22 DEPARTMENT MAY ASSESS AND COLLECT FROM A TAXPAYER ALL PENALTIES
23 AND INTEREST FORGONE THROUGH THE TAX AMNESTY PROGRAM ESTABLISHED
24 IN THIS ARTICLE IF, WITHIN TWO YEARS AFTER THE END OF THE
25 PROGRAM, EITHER OF THE FOLLOWING OCCURS:

26 (1) THE TAXPAYER GRANTED AMNESTY UNDER THIS ARTICLE
27 BECOMES DELINQUENT FOR THREE CONSECUTIVE PERIODS IN PAYMENT
28 OF TAXES DUE OR FILING OF RETURNS REQUIRED ON A SEMIMONTHLY,
29 MONTHLY, QUARTERLY OR OTHER BASIS AND THE TAXPAYER HAS NOT
30 CONTESTED THE TAX LIABILITY THROUGH A TIMELY VALID

1 ADMINISTRATIVE OR JUDICIAL APPEAL; OR

2 (2) THE TAXPAYER GRANTED AMNESTY UNDER THIS ARTICLE
3 BECOMES DELINQUENT AND IS EIGHT OR MORE MONTHS LATE IN
4 PAYMENT OF TAXES DUE OR FILING OF RETURNS ON AN ANNUAL BASIS
5 AND THE TAXPAYER HAS NOT CONTESTED THE LIABILITY THROUGH A
6 TIMELY VALID ADMINISTRATIVE OR JUDICIAL APPEAL.

7 SECTION 2905-D. LIMITATION OF DEFICIENCY ASSESSMENT.

8 IF, SUBSEQUENT TO THE AMNESTY PERIOD, THE DEPARTMENT ISSUES A
9 DEFICIENCY ASSESSMENT WITH RESPECT TO A TAX AMNESTY RETURN, THE
10 DEPARTMENT SHALL HAVE THE AUTHORITY TO IMPOSE PENALTIES AND
11 INTEREST AND TO PURSUE A CRIMINAL ACTION ONLY WITH RESPECT TO
12 THE DIFFERENCE BETWEEN THE AMOUNT SHOWN ON THAT TAX AMNESTY
13 RETURN AND THE CURRENT AMOUNT OF TAX.

14 SECTION 2906-D. OVERPAYMENT OF TAX.

15 NOTWITHSTANDING ANY OTHER PROVISIONS OF THIS ARTICLE OR ANY
16 OTHER ACT, IF AN OVERPAYMENT OF ELIGIBLE TAX IS REFUNDED OR
17 CREDITED WITHIN 180 DAYS AFTER THE TAX AMNESTY RETURN IS FILED,
18 NO INTEREST SHALL BE ALLOWED ON THE OVERPAYMENT.

19 SECTION 2907-D. PREVIOUSLY PAID INTEREST AND PENALTIES.

20 NO REFUND OR CREDIT SHALL BE ALLOWED FOR ANY INTEREST OR
21 PENALTY ON ELIGIBLE TAXES PAID TO THE DEPARTMENT PRIOR TO THE
22 AMNESTY PERIOD.

23 SECTION 2908-D. PROCEEDINGS RELATING TO TAX AMNESTY RETURN
24 BARRED.

25 PARTICIPATION IN THE PROGRAM IS CONDITIONED UPON THE
26 TAXPAYER'S AGREEMENT THAT THE RIGHT TO PROTEST OR PURSUE AN
27 ADMINISTRATIVE OR JUDICIAL PROCEEDING WITH REGARD TO TAX AMNESTY
28 RETURNS FILED UNDER THE PROGRAM OR TO CLAIM ANY REFUND OF MONEY
29 PAID UNDER THE PROGRAM IS BARRED.

30 SECTION 2909-D. UNDISCLOSED LIABILITIES.

1 NOTHING IN THIS ARTICLE SHALL BE CONSTRUED TO PROHIBIT THE
2 DEPARTMENT FROM INSTITUTING CIVIL OR CRIMINAL PROCEEDINGS
3 AGAINST ANY TAXPAYER WITH RESPECT TO ANY AMOUNT OF TAX THAT IS
4 NOT DISCLOSED ON THE TAX AMNESTY RETURN.

5 SECTION 2910-D. DUTIES OF DEPARTMENT.

6 (A) REGULATIONS.--THE DEPARTMENT SHALL DEVELOP REGULATIONS
7 TO IMPLEMENT THE PROVISIONS OF THIS ARTICLE. THE REGULATIONS
8 MUST BE PUBLISHED IN THE PENNSYLVANIA BULLETIN WITHIN 90 DAYS OF
9 THE EFFECTIVE DATE OF THIS ARTICLE AND SHALL CONTAIN, BUT NOT BE
10 LIMITED TO, THE FOLLOWING INFORMATION:

11 (1) AN EXPLANATION OF THE PROGRAM AND THE REQUIREMENTS
12 FOR ELIGIBILITY FOR THE PROGRAM.

13 (2) THE DATES DURING WHICH A TAX AMNESTY RETURN MAY BE
14 FILED.

15 (3) A SPECIMEN COPY OF THE TAX AMNESTY RETURN.

16 (B) PUBLICITY.--THE DEPARTMENT SHALL PUBLICIZE THE PROGRAM
17 TO MAXIMIZE PUBLIC AWARENESS OF AND PARTICIPATION IN THE
18 PROGRAM. THE DEPARTMENT SHALL COORDINATE TO THE HIGHEST DEGREE
19 POSSIBLE ITS PUBLICITY EFFORTS AND OTHER ACTIONS TAKEN TO
20 IMPLEMENT THIS ARTICLE.

21 (C) REPORT.--THE DEPARTMENT SHALL ISSUE A REPORT TO THE
22 GENERAL ASSEMBLY WITHIN 180 DAYS AFTER THE END OF THE AMNESTY
23 PERIOD DETAILING THE IMPLEMENTATION OF THE PROGRAM. THE REPORT
24 SHALL CONTAIN, BUT NOT BE LIMITED TO, THE FOLLOWING INFORMATION:

25 (1) A DETAILED BREAKDOWN OF THE DEPARTMENT'S
26 ADMINISTRATIVE COSTS IN IMPLEMENTING THE PROGRAM.

27 (2) THE NUMBER OF TAX AMNESTY RETURNS FILED AND A
28 BREAKDOWN OF THE NUMBER AND DOLLAR AMOUNT OF REVENUE RAISED
29 FOR EACH TAX BY CALENDAR YEAR DURING WHICH THE TAX PERIOD
30 ENDED. IN ADDITION, THE GROSS REVENUES SHALL BE BROKEN DOWN

1 INTO THE FOLLOWING CATEGORIES:

2 (I) AMOUNTS REPRESENTED BY ASSESSMENTS RECEIVABLE
3 ESTABLISHED BY THE DEPARTMENT ON OR BEFORE THE FIRST DAY
4 OF THE AMNESTY PERIOD.

5 (II) ALL OTHER AMOUNTS.

6 (3) THE TOTAL DOLLAR AMOUNT OF REVENUE COLLECTED BY THE
7 PROGRAM.

8 (4) THE TOTAL DOLLAR AMOUNT OF PENALTIES FORGIVEN UNDER
9 THE PROGRAM.

10 (5) THE DEMOGRAPHIC CHARACTERISTICS OF TAX AMNESTY
11 PARTICIPANTS, INCLUDING NORTH AMERICAN INDUSTRY
12 CLASSIFICATION SYSTEM CODES OF PARTICIPANTS, TYPE OF
13 TAXPAYER, CONSISTING OF INDIVIDUAL, PARTNERSHIP, CORPORATION
14 OR OTHER ENTITY, SIZE OF TAX LIABILITY AND GEOGRAPHICAL
15 LOCATION.

16 (D) NOTIFICATION.--THE DEPARTMENT SHALL NOTIFY IN WRITING
17 ALL KNOWN TAX DELINQUENTS AT THE TAXPAYERS' LAST KNOWN ADDRESS
18 OF THE EXISTENCE OF THE TAX AMNESTY PROGRAM. THE SOLE PURPOSE OF
19 THE LETTER SENT BY THE DEPARTMENT TO TAXPAYERS MUST BE
20 NOTIFICATION OF THE PROGRAM.

21 SECTION 2911-D. METHOD OF PAYMENT.

22 ALL TAX PAYMENTS UNDER THE PROGRAM SHALL BE MADE BY CERTIFIED
23 CHECK, MONEY ORDER, CASH OR ITS EQUIVALENT.

24 SECTION 2912-D. EXEMPTION FROM REVIEW PROCESS.

25 NOTWITHSTANDING ANY LAW TO THE CONTRARY, THE REGULATIONS
26 ISSUED BY THE DEPARTMENT FOR THE PROGRAM SHALL BE EXEMPT FROM
27 THE REGULATORY REVIEW PROCESS PROVIDED IN THE ACT OF JUNE 25,
28 1982 (P.L.633, NO.181), KNOWN AS THE REGULATORY REVIEW ACT.

29 SECTION 2913-D. USE OF REVENUE.

30 ALL REVENUE GENERATED BY THIS ARTICLE SHALL BE DEPOSITED INTO

1 A RESTRICTED REVENUE ACCOUNT IN THE GENERAL FUND. REVENUE FROM
2 THE RESTRICTED REVENUE ACCOUNT SHALL BE DISTRIBUTED AS FOLLOWS:

3 (1) ALL MONEY FROM GENERAL FUND SOURCES SHALL BE
4 DEPOSITED IN THE GENERAL FUND NO LATER THAN JUNE 30, 2010,
5 LESS REPAYMENT OF ANY COSTS FOR ADMINISTRATION OF THE PROGRAM
6 TO THE DEPARTMENT.

7 (2) ALL REVENUE FROM MOTOR LICENSE FUND SOURCES SHALL BE
8 DEPOSITED IN THE MOTOR LICENSE FUND NO LATER THAN JUNE 30,
9 2010.

10 (3) ALL REVENUE FROM LIQUID FUELS TAX FUND SOURCES SHALL
11 BE DEPOSITED IN THE LIQUID FUELS TAX FUND NO LATER THAN JUNE
12 30, 2010.

13 SECTION 2914-D. PENALTIES FOR CERTAIN CORPORATE OFFICERS.

14 IF AN OFFICER OR OFFICERS OF A CORPORATION OR ASSOCIATION
15 INTENTIONALLY NEGLECT OR REFUSE TO MAKE REPORTS TO THE AUDITOR
16 GENERAL, OR TO THE DEPARTMENT, OR SUCCESSIVELY TO THE AUDITOR
17 GENERAL AND TO THE DEPARTMENT, AS REQUIRED BY LAW, FOR ANY TWO
18 SUCCESSIVE TAX YEARS, THE OFFICER OR OFFICERS COMMIT A
19 MISDEMEANOR AND SHALL, UPON CONVICTION, BE SENTENCED TO PAY A
20 FINE OF NOT LESS THAN \$2,500 NOR MORE THAN \$5,000. THIS FINE
21 SHALL BE IN ADDITION TO ANY FINE OR PRISON SENTENCE UNDER
22 SECTION 1704 OF THE ACT OF APRIL 9, 1929 (P.L.343, NO.176),
23 KNOWN AS THE FISCAL CODE.

24 SECTION 2915-D. FURTHER EXAMINATION OF BOOKS AND RECORDS.

25 (A) AUTHORITY.--THE DEPARTMENT OR ANY OF ITS AUTHORIZED
26 AGENTS IS AUTHORIZED TO EXAMINE THE BOOKS, PAPERS AND RECORDS OF
27 ANY TAXPAYER OR OTHER PERSONS IN ORDER TO VERIFY THE ACCURACY
28 AND COMPLETENESS OF ANY RETURN OR REPORT MADE OR, IF NO RETURN
29 OR REPORT WAS MADE, TO ASCERTAIN AND ASSESS ANY TAX OR OTHER
30 LIABILITY OWED TO THE COMMONWEALTH.

1 (B) AUDIT.--THE DEPARTMENT MAY DETERMINE, BY DESK, FIELD OR
2 OTHER AUDIT, THE AMOUNT OF TAX OR OTHER LIABILITY REQUIRED TO BE
3 PAID TO THE COMMONWEALTH. THE DEPARTMENT MAY DETERMINE THE
4 LIABILITY BASED UPON THE FACTS CONTAINED IN THE RETURN OR REPORT
5 BEING AUDITED OR OTHER INFORMATION IN THE DEPARTMENT'S
6 POSSESSION. THE DEPARTMENT MAY DETERMINE THE LIABILITY BASED
7 UPON A REASONABLE STATISTICAL SAMPLE OR TEST AUDIT PERFORMED IN
8 ACCORDANCE WITH THE REGULATIONS OF THE DEPARTMENT WHEN THE
9 INDIVIDUAL BEING AUDITED DOES NOT HAVE COMPLETE RECORDS OF
10 TRANSACTIONS OR WHEN THE REVIEW OF EACH TRANSACTION OR INVOICE
11 WOULD PLACE AN UNDUE BURDEN ON THE DEPARTMENT TO CONDUCT AN
12 AUDIT IN A TIMELY AND EFFICIENT MANNER.

13 (C) CHALLENGE BY TAXPAYER.--THE TAXPAYER MAY CHALLENGE THE
14 ACCURACY OF A STATISTICAL SAMPLE OR TEST AUDIT BY PROVIDING
15 CLEAR AND CONVINCING EVIDENCE THAT THE METHOD USED FOR A
16 STATISTICAL SAMPLE OR TEST AUDIT IS ERRONEOUS, LACKS A RATIONAL
17 BASIS OR PRODUCES A DIFFERENT RESULT WHEN THE COMPLETE RECORDS
18 ARE CONSIDERED.

19 SECTION 2916-D. ADDITIONAL PENALTY.

20 (A) PENALTY.--SUBJECT TO THE LIMITATIONS PROVIDED UNDER
21 SUBSECTION (B), A PENALTY OF 5% OF THE UNPAID TAX LIABILITY AND
22 PENALTIES AND INTEREST SHALL BE LEVIED AGAINST A TAXPAYER
23 SUBJECT TO AN ELIGIBLE TAX IF THE TAXPAYER HAD FAILED TO REMIT
24 AN ELIGIBLE TAX DUE OR HAD AN UNREPORTED OR UNDERREPORTED
25 LIABILITY FOR AN ELIGIBLE TAX ON OR AFTER THE FIRST DAY
26 FOLLOWING THE END OF THE AMNESTY PERIOD.

27 (B) NONAPPLICABILITY.--THE PENALTY PROVIDED IN THIS SECTION
28 SHALL NOT APPLY TO A TAXPAYER WHO:

29 (1) HAS PAID THE LIABILITY IN FULL OR ENTERED INTO A
30 DULY APPROVED AND EXECUTED DEFERRED PAYMENT PLAN ON OR BEFORE

1 THE LAST DAY OF THE AMNESTY PERIOD; OR

2 (2) HAS FILED A TIMELY AND VALID ADMINISTRATIVE OR
3 JUDICIAL APPEAL CONTESTING THE LIABILITY ON OR BEFORE THE
4 LAST DAY OF THE AMNESTY PERIOD.

5 (C) PENALTY IN ADDITION.--THE PENALTY PROVIDED BY THIS
6 SECTION SHALL BE IN ADDITION TO ALL OTHER PENALTIES PROVIDED BY
7 LAW.

8 SECTION 2917-D. APPLICATION OF PENALTY AND POWERS.

9 SECTIONS 2914-D AND 2915-D SHALL APPLY TO ALL TAXES COLLECTED
10 BY THE DEPARTMENT.

11 SECTION 2918-D. CONSTRUCTION.

12 EXCEPT AS EXPRESSLY PROVIDED IN THIS ARTICLE, THIS ARTICLE
13 SHALL NOT:

14 (1) BE CONSTRUED TO RELIEVE ANY PERSON, CORPORATION OR
15 OTHER ENTITY FROM THE FILING OF RETURNS OR FROM ANY TAXES,
16 PENALTIES OR INTEREST IMPOSED BY THE PROVISIONS OF ANY LAWS;

17 (2) AFFECT OR TERMINATE ANY PETITIONS, INVESTIGATIONS,
18 PROSECUTIONS, LEGAL OR OTHERWISE, OR OTHER PROCEEDINGS
19 PENDING UNDER THE PROVISIONS OF ANY SUCH LAWS; OR

20 (3) PREVENT THE COMMENCEMENT OR FURTHER PROSECUTION OF
21 ANY PROCEEDINGS BY THE PROPER AUTHORITIES OF THE COMMONWEALTH
22 FOR VIOLATION OF ANY SUCH LAWS OR FOR THE ASSESSMENT,
23 SETTLEMENT, COLLECTION OR RECOVERY OF TAXES, PENALTIES OR
24 INTEREST DUE TO THE COMMONWEALTH UNDER ANY SUCH LAWS.

25 SECTION 2919-D. SUSPENSION OF INCONSISTENT ACTS.

26 ALL ACTS OR PARTS OF ACTS INCONSISTENT WITH THE PROVISIONS OF
27 THIS ARTICLE ARE SUSPENDED TO THE EXTENT NECESSARY TO CARRY OUT
28 THE PROVISIONS OF THIS ARTICLE.

29 Section 2 3. This act shall take effect immediately.

