

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1093 Session of
2011

INTRODUCED BY LONGIETTI, COHEN, D. COSTA, CREIGHTON, DALEY,
DONATUCCI, HORNAMAN, HUTCHINSON, KIRKLAND, MILNE, MIRABITO,
MURT, PETRARCA, PYLE, SANTONI, STEVENSON AND SWANGER,
MARCH 17, 2011

REFERRED TO COMMITTEE ON FINANCE, MARCH 17, 2011

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 time for filing tax
11 returns.

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

14 Section 1. Section 217(a) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended
16 October 9, 2009 (P.L.451, No.48), is amended to read:

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

1 October and January for the three months ending the last day of
2 March, June, September and December.

3 (2) For the year in which this article becomes effective,
4 and in each year thereafter, a return shall be filed monthly
5 with respect to each month by every licensee whose total tax
6 reported, or in the event no report is filed, the total tax
7 which should have been reported, for the third calendar quarter
8 of the preceding year equals or exceeds six hundred dollars
9 (\$600) and is less than [twenty-five thousand dollars (\$25,000)]
10 one hundred thousand dollars (\$100,000). Such returns shall be
11 filed on or before the twentieth day of the next succeeding
12 month with respect to which the return is made. Any licensee
13 required to file monthly returns hereunder shall be relieved
14 from filing quarterly returns.

15 (3) After May 31, 2011, a return shall be filed semi-monthly
16 with respect to each month by every licensee whose total tax
17 reported, or in the event no report is filed, the total tax
18 which should have been reported, for the third calendar quarter
19 of the preceding year equals or exceeds twenty-five thousand
20 dollars (\$25,000). For the period from the first day of the
21 month to the fifteenth day of the month, the returns shall be
22 filed on or before the twenty-fifth day of the month. For the
23 period from the sixteenth day of the month to the last day of
24 the month, the returns shall be filed on or before the tenth day
25 of the next succeeding month with respect to which the return is
26 made. Any licensee required to file semi-monthly returns under
27 this section shall be relieved from filing monthly or quarterly
28 returns.

29 * * *

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