
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1593 Session of
2013

INTRODUCED BY EVERETT, MILLARD, PASHINSKI, MENTZER, GROVE,
CUTLER, DeLUCA, HESS AND COHEN, JUNE 28, 2013

REFERRED TO COMMITTEE ON FINANCE, JUNE 28, 2013

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 licenses.

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

13 Section 1. Section 208 of the act of March 4, 1971 (P.L.6,
14 No.2), known as the Tax Reform Code of 1971, amended December
15 23, 2003 (P.L.250, No.46), is amended to read:

16 Section 208. Licenses.--(a) Every person maintaining a
17 place of business in this Commonwealth, selling or leasing
18 services or tangible personal property, the sale or use of which
19 is subject to tax and who has not hitherto obtained a license
20 from the department, shall, prior to the beginning of business
21 thereafter, make application to the department, on a form
22 prescribed by the department, for a license. If such person

1 maintains more than one place of business in this Commonwealth,
2 the license shall be issued for the principal place of business
3 in this Commonwealth.

4 (b) The department shall, after the receipt of an
5 application, issue the license applied for under subsection (a)
6 of this section, provided said applicant shall have filed all
7 required State tax reports and paid any State taxes not subject
8 to a timely perfected administrative or judicial appeal or
9 subject to a duly authorized deferred payment plan. Such license
10 shall be nonassignable. All licensees as of the effective date
11 of this subsection shall be required to file for renewal of said
12 license on or before January 31, 1992. Licenses issued through
13 April 30, 1992, shall be based on a staggered renewal system
14 established by the department. Thereafter, any license issued
15 shall be valid for a period of five years.

16 (b.1) If an applicant for a license or any person holding a
17 license has not filed all required State tax reports and paid
18 any State taxes not subject to a timely perfected administrative
19 or judicial appeal or subject to a duly authorized deferred
20 payment plan, the department may refuse to issue, may suspend or
21 may revoke said license. The department shall notify the
22 applicant or licensee of any refusal, suspension or revocation.
23 Such notice shall contain a statement that the refusal,
24 suspension or revocation may be made public. Such notice shall
25 be made by first class mail. An applicant or licensee aggrieved
26 by the determination of the department may file an appeal,
27 within thirty days of the date of the notice, pursuant to the
28 provisions for administrative appeals in this article. In the
29 case of a suspension or revocation which is appealed, the
30 license shall remain valid pending a final outcome of the

1 appeals process. Notwithstanding sections 274, 353(f), 408(b),
2 603, 702, 802, 904 and 1102 of the act or any other provision of
3 law to the contrary, if no appeal is taken or if an appeal is
4 taken and denied at the conclusion of the appeal process, the
5 department may disclose, by publication or otherwise, the
6 identity of a person and the fact that the person's license has
7 been refused, suspended or revoked under this subsection.
8 Disclosure may include the basis for refusal, suspension or
9 revocation.

10 (c) A person that maintains a place of business in this
11 Commonwealth for the purpose of selling or leasing services or
12 tangible personal property, the sale or use of which is subject
13 to tax, without having [first been licensed by the department] a
14 valid license at the time of the sale or lease shall be guilty
15 of a summary offense and, upon conviction thereof, be sentenced
16 to pay a fine of not less than three hundred dollars (\$300) nor
17 more than one thousand five hundred (\$1,500) and, in default
18 thereof, to undergo imprisonment of not less than five days nor
19 more than thirty days. The penalties imposed by this subsection
20 shall be in addition to any other penalties imposed by this
21 article. For purposes of this subsection, the offering for sale
22 or lease of any service or tangible personal property, the sale
23 or use of which is subject to tax, during any calendar day shall
24 constitute a separate violation. The Secretary of Revenue may
25 designate employees of the department to enforce the provisions
26 of this subsection. The employees shall exhibit proof of and be
27 within the scope of the designation when instituting proceedings
28 as provided by the Pennsylvania Rules of Criminal Procedure.

29 (d) Failure of any person to obtain a license shall not
30 relieve that person of liability to pay the tax imposed by this

1 article.

2 Section 2. This act shall take effect immediately.