

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 491 Session of 2013

INTRODUCED BY FOLMER, EICHELBERGER, VOGEL, WHITE, PILEGGI, ALLOWAY, HUTCHINSON AND BROWNE, FEBRUARY 13, 2013

SENATOR BRUBAKER, FINANCE, AS AMENDED, NOVEMBER 20, 2013

AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),
2 entitled "An act empowering cities of the second class,
3 cities of the second class A, cities of the third class,
4 boroughs, towns, townships of the first class, townships of
5 the second class, school districts of the second class,
6 school districts of the third class and school districts of
7 the fourth class including independent school districts, to
8 levy, assess, collect or to provide for the levying,
9 assessment and collection of certain taxes subject to maximum
10 limitations for general revenue purposes; authorizing the
11 establishment of bureaus and the appointment and compensation
12 of officers, agencies and employes to assess and collect such
13 taxes; providing for joint collection of certain taxes,
14 prescribing certain definitions and other provisions for
15 taxes levied and assessed upon earned income, providing for
16 annual audits and for collection of delinquent taxes, and
17 permitting and requiring penalties to be imposed and
18 enforced, including penalties for disclosure of confidential
19 information, providing an appeal from the ordinance or
20 resolution levying such taxes to the court of quarter
21 sessions and to the Supreme Court and Superior Court,"
22 providing for the definitions DEFINITION of "farmer" and <--
23 "farming"; and further providing for declaration and payment
24 of income taxes and for withholding and remittance.

25 The General Assembly of the Commonwealth of Pennsylvania
26 hereby enacts as follows:

27 Section 1. Section 501 of the act of December 31, 1965
28 (P.L.1257, No.511), known as The Local Tax Enabling Act, is
29 amended by adding definitions A DEFINITION to read: <--

1 Section 501. Definitions.

2 The following words and phrases when used in this chapter  
3 shall have the meanings given to them in this section unless the  
4 context clearly indicates otherwise:

5 \* \* \*

6 ~~"Farmer." An individual whose gross income from farming for <--  
7 a taxable year equals at least two thirds of his gross income  
8 from all sources for that taxable year.~~

9 ~~"Farming." The term shall include the following activities,  
10 when engaged in as a regular business:~~

11 ~~(1) The business of producing food products or other  
12 useful or valuable growths or crops by tilling and  
13 cultivating the soil and by breeding, raising and feeding  
14 cattle, livestock, bees, poultry or other animals that  
15 produce a food product or are themselves a food product. The  
16 term does not include:~~

17 ~~(i) The breeding or raising of dogs, cats and other  
18 pets or game animals, birds, fish or other animals  
19 intended for use in sporting or recreational activities.~~

20 ~~(ii) The operation of stockyards or slaughterhouses.~~

21 ~~(2) The business of producing vegetables, vegetable  
22 plants, fruits and nursery stock, including the operation of  
23 commercial vegetable greenhouses and nurseries. The term does  
24 not include the business of servicing plants owned by other  
25 persons.~~

26 ~~(3) The business of producing flowers, decorative or  
27 shade trees, plants and shrubs, in the field, nursery or  
28 greenhouse. The term does not include the raising of trees as  
29 timber or lumbering and logging or sawmill operations.~~

30 ~~(4) The business of breeding, feeding and raising cattle~~

~~and other milk producing animals and the production of feed for cattle and other milk producing animals by the owner of the animals. The term does not include pasteurizing or homogenizing operations or the making of butter, cheese and ice cream.~~

~~(5) The propagation and raising of ranch raised, fur bearing animals.~~

~~(6) The propagation of game birds for commercial purposes by holders of propagation permits issued under 34 Pa.C.S. (relating to game).~~

~~(7) The propagation of fish and other aquatic animals for commercial use as a food or food product by holders of propagation permits issued under 30 Pa.C.S. (relating to fish).~~

\* \* \*

"FARMING." INCLUDES ALL ACTIVITIES THAT ARE FARMING FOR PURPOSES OF SECTION 325 OF THE ACT OF MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS THE TAX REFORM CODE OF 1971.

\* \* \*

Section 2. Section 502(c) of the act, added July 2, 2008 (P.L.197, No.32), is amended AND THE SECTION IS AMENDED BY ADDING SUBSECTIONS to read:

Section 502. Declaration and payment of income taxes.

\* \* \*

(c) Declaration and payment.--Except as provided in [subsection (a) (2)] SUBSECTIONS (A) (2) AND (D), taxpayers shall declare and pay income taxes as follows:

(1) Every taxpayer shall, on or before April 15 of the succeeding year, make and file with the resident tax officer, a final return showing the amount of taxable income received

1 during the period beginning January 1 of the current year and  
2 ending December 31 of the current year, the total amount of  
3 tax due on the taxable income, the amount of tax paid, the  
4 amount of tax that has been withheld under section 512 and  
5 the balance of tax due. All amounts reported shall be rounded  
6 to the nearest whole dollar. At the time of filing the final  
7 return, the taxpayer shall pay the resident tax officer the  
8 balance of the tax due or shall make demand for refund or  
9 credit in the case of overpayment. Taxpayers may use the  
10 Annual Local Earned Income Tax Return form available from the  
11 department's Internet website to file the final return.

12 (2) †(i) Every taxpayer making net profits shall, by <--  
13 April 15 of the current year, make and file with the  
14 resident tax officer a declaration of the taxpayer's  
15 estimated net profits during the period beginning January  
16 1 and ending December 31 of the current year, and shall  
17 pay to the resident tax officer in four equal quarterly  
18 installments the tax due on the estimated net profits.  
19 The first installment shall be paid at the time of filing  
20 the declaration, and the other installments shall be paid  
21 on or before [June] JULY 15 of the current year, <--  
22 [September] OCTOBER 15 of the current year and January 15 <--  
23 of the succeeding year, respectively.

24 (ii) Any taxpayer who first anticipates any net  
25 profit after April 15 of the current year shall make and  
26 file the declaration required on or before [June] JULY 15 <--  
27 of the current year, [September] OCTOBER 15 of the <--  
28 current year or [December 31 of the current year] JANUARY <--  
29 15 OF THE SUCCEEDING YEAR, whichever date next follows  
30 the date on which the taxpayer first anticipates such net

1 profit, and shall pay to the resident tax officer in  
2 equal installments the tax due on or before the quarterly  
3 payment dates that remain after the filing of the  
4 declaration.

5 (II.1) A TAXPAYER WILL BE CONSIDERED TO HAVE MET THE <--  
6 REQUIREMENTS FOR DECLARATION AND MINIMUM PAYMENT OF  
7 ESTIMATED TAX FOR ANY YEAR IN WHICH THE TAXPAYER TIMELY  
8 DECLARES AND MAKES QUARTERLY PAYMENTS OF ESTIMATED TAX IN  
9 AMOUNTS THAT EQUAL AT LEAST ONE-FOURTH OF THE TOTAL  
10 INCOME AND NET PROFITS TAX DUE AND NOT WITHHELD UNDER  
11 SECTION 512 IN THE PREVIOUS YEAR, PROVIDED THAT THE  
12 TAXPAYER CAN SHOW THROUGH THE TAXPAYER'S ANNUAL EARNED  
13 INCOME TAX RETURN FILED FOR THE PREVIOUS YEAR THAT TAX  
14 LIABILITY WAS INCURRED.

15 (iii) Every taxpayer shall, on or before April 15 of  
16 the succeeding year, make and file with the resident tax  
17 officer a final return showing the amount of net profits  
18 earned or received based on the method of accounting used  
19 by the taxpayer during the period beginning January 1 of  
20 the current year, and ending December 31 of the current  
21 year, the total amount of tax due on the net profits and  
22 the total amount of tax paid. At the time of filing the  
23 final return, the taxpayer shall pay to the resident tax  
24 officer the balance of tax due or shall make demand for  
25 refund or credit in the case of overpayment. Any taxpayer  
26 may, in lieu of paying the fourth quarterly installment  
27 of the estimated tax, elect to make and file with the  
28 resident tax officer on or before January 31 of the  
29 succeeding year, the final return.

30 (iv) The department, in consultation with the

1 Department of Revenue, shall provide by regulation for  
2 the filing of adjusted declarations of estimated net  
3 profits and for the payments of the estimated tax in  
4 cases where a taxpayer who has filed the declaration  
5 required under this subsection anticipates additional net  
6 profits not previously declared or has overestimated  
7 anticipated net profits.† <--

8 (v) Every taxpayer who discontinues business prior  
9 to December 31 of the current year, shall, within 30 days  
10 after the discontinuance of business, file a final return  
11 as required under this paragraph and pay the tax due.

12 (3) ~~{Every} (i) Except as provided under this~~ <--  
13 ~~paragraph, every~~ taxpayer who receives any other taxable  
14 income OR NET PROFITS not subject to withholding under <--  
15 section 512(3) ~~which totals at least \$12,000~~ shall make <--  
16 and file with the resident tax officer a quarterly return  
17 on or before April 15 of the current year, [June] July 15  
18 of the current year, [September] October 15 of the  
19 current year, and January 15 of the succeeding year,  
20 setting forth the aggregate amount of taxable income not  
21 subject to withholding by the taxpayer during the three-  
22 month periods ending March 31 of the current year, June  
23 30 of the current year, September 30 of the current year,  
24 and December 31 of the current year, respectively, and  
25 subject to income tax, together with such other  
26 information as the department may require. ~~A taxpayer~~ <--  
27 ~~may, in lieu of setting forth the aggregate amount of~~  
28 ~~taxable income not subject to withholding by the taxpayer~~  
29 ~~during a three month period of the current year, utilize~~  
30 ~~one fourth of the total income not subject to withholding~~

1 ~~reported on the taxpayer's annual return required under~~  
2 ~~paragraph (1) for the year prior to the current year.~~

3 ~~(ii) Every taxpayer filing a return shall, at the~~  
4 ~~time of filing the return, pay to the resident tax~~  
5 ~~officer the amount of income tax due.~~

6 ~~(iii) The department shall establish criteria under~~  
7 ~~which the tax officer may waive the quarterly return and~~  
8 ~~payment of the income tax and permit a taxpayer to file~~  
9 ~~the receipt of taxable income on the taxpayer's annual~~  
10 ~~return and pay the income tax due on or before April 15~~  
11 ~~of the succeeding year.~~

12 ~~(iv) A farmer shall make and file with the resident~~  
13 ~~tax officer a single return on or before January 15 of~~  
14 ~~the succeeding year, setting forth the aggregate amount~~  
15 ~~of taxable income not subject to withholding by the~~  
16 ~~taxpayer during the 12 month period ending on December 31~~  
17 ~~of the current year. In lieu of setting forth the~~  
18 ~~aggregate amount of taxable income not subject to~~  
19 ~~withholding by the farmer during the 12 month period~~  
20 ~~ending on December 31 of the current year, a farmer may~~  
21 ~~utilize his total income not subject to withholding~~  
22 ~~reported on the taxpayer's annual return required under~~  
23 ~~paragraph (1) for the year prior to the current year.~~  
24 ~~Every farmer filing a return shall, at the time of filing~~  
25 ~~the return, pay to the resident tax officer the amount of~~  
26 ~~income tax due. In lieu of filing the fourth quarterly~~  
27 ~~return required under this paragraph, a farmer may file~~  
28 ~~his final return with the resident tax officer on or~~  
29 ~~before March 1 of the succeeding year.~~

30 ~~(v) In lieu of filing the fourth quarterly return~~

~~required under this paragraph, a taxpayer may file his  
final return with the resident tax officer on or before  
January 31 of the succeeding year.~~

~~(4) If any filing date under this subsection falls on a  
Saturday, Sunday or legal holiday, the taxpayer may file on  
the next business day.~~

~~(5) A taxpayer may use the Quarterly Estimated Earned  
Income Tax Return form available from the department's  
Internet website to fulfill the quarterly return requirement  
under paragraph (3).~~

EVERY TAXPAYER FILING A RETURN SHALL, AT THE TIME OF FILING <--  
THE RETURN, PAY TO THE RESIDENT TAX OFFICER THE AMOUNT OF  
INCOME TAX DUE. THE DEPARTMENT SHALL ESTABLISH CRITERIA UNDER  
WHICH THE TAX OFFICER MAY WAIVE THE QUARTERLY RETURN AND  
PAYMENT OF THE INCOME TAX AND PERMIT A TAXPAYER TO FILE THE  
RECEIPT OF TAXABLE INCOME ON THE TAXPAYER'S ANNUAL RETURN AND  
PAY THE INCOME TAX DUE ON OR BEFORE APRIL 15 OF THE  
SUCCEEDING YEAR.

~~(4) IF ANY DATE PRESCRIBED IN THIS SECTION FOR FILING OR  
PAYMENT OF TAX SHOULD FALL ON A SATURDAY, SUNDAY OR LEGAL  
HOLIDAY, THE TAXPAYER MAY FILE OR MAKE PAYMENT ON THE NEXT  
BUSINESS DAY.~~

~~(D) FILING OF ESTIMATED TAX BY TAXPAYERS WHOSE MAJOR SOURCE  
OF GROSS INCOME IS FROM FARMING.--NOTWITHSTANDING ANY OTHER  
PROVISION OF THIS SECTION, A DECLARATION OF ESTIMATED TAX OF AN  
INDIVIDUAL HAVING AN ESTIMATED GROSS INCOME FROM FARMING FOR THE  
TAXABLE YEAR WHICH IS AT LEAST TWO-THIRDS OF HIS TOTAL ESTIMATED  
GROSS INCOME FOR THE TAXABLE YEAR MAY BE FILED AT ANY TIME ON OR  
BEFORE JANUARY 15 OF THE SUCCEEDING YEAR, BUT IF THE FARMER  
FILES A FINAL RETURN AND PAYS THE ENTIRE TAX BY MARCH 1, THE~~



1 RETURN MAY BE CONSIDERED AS HIS DECLARATION DUE ON OR BEFORE  
2 JANUARY 15.

3 (E) RESTRICTIONS.--IN ADMINISTERING THE PROVISIONS OF THIS  
4 SECTION, NO POLITICAL SUBDIVISION, TAX COLLECTION COMMITTEE OR  
5 TAX OFFICER MAY:

6 (1) PROHIBIT A TAXPAYER FROM FILING ANY RETURN OR  
7 DECLARATION REQUIRED UNDER THIS SECTION IN PERSON OR BY FIRST  
8 CLASS MAIL.

9 (2) PROHIBIT A TAXPAYER FROM USING OR FILING ANY LOCAL  
10 INCOME TAX RETURN FORM, ESTIMATED TAX RETURN FORM OR OTHER  
11 FORM RELATED TO ANY FILING REQUIRED UNDER THIS SECTION THAT  
12 HAS BEEN POSTED BY THE DEPARTMENT ON ITS INTERNET WEBSITE.

13 (3) IMPOSE A PENALTY FOR FAILING TO TIMELY FILE A  
14 QUARTERLY ESTIMATED TAX RETURN FOR WHICH NO PAYMENT OF  
15 ESTIMATED TAX WAS DUE, AS SHOWN IN THE TAXPAYER'S ANNUAL  
16 EARNED INCOME TAX RETURN.

17 Section 3. Section 512(2), ~~(4), (5) and (7)(i)~~ 512 of the <--  
18 act, added July 2, 2008 (P.L.197, No.32), ~~are~~ IS amended and the <--  
19 section is amended by adding paragraphs to read:

20 Section 512. Withholding and remittance.

21 (A) GENERAL RULE.--For taxable years commencing on and after <--  
22 January 1, 2012, or earlier taxable years if specified by a tax  
23 collection district, income taxes shall be withheld, remitted  
24 and reported as follows:

25 \* \* \* <--

26 (1) EVERY EMPLOYER HAVING AN OFFICE, FACTORY, WORKSHOP, <--  
27 BRANCH, WAREHOUSE OR OTHER PLACE OF BUSINESS WITHIN A TAX  
28 COLLECTION DISTRICT WHO EMPLOYS ONE OR MORE PERSONS, OTHER  
29 THAN DOMESTIC SERVANTS, FOR A SALARY, WAGE, COMMISSION OR  
30 OTHER COMPENSATION, WHO HAS NOT PREVIOUSLY REGISTERED, SHALL,

1 WITHIN 15 DAYS AFTER BECOMING AN EMPLOYER, REGISTER WITH THE  
2 TAX OFFICER THE NAME AND ADDRESS OF THE EMPLOYER AND SUCH  
3 OTHER INFORMATION AS THE DEPARTMENT MAY REQUIRE.

4 (2) An employer shall require each new employee to  
5 complete a certificate of residency form, which shall be an  
6 addendum to the Federal Employee's Withholding Allowance  
7 Certificate (Form W-4). An employer shall also require any  
8 employee who changes their address or domicile to complete a  
9 certificate of residency form. Upon request, certificate of  
10 residency forms shall be provided by the department. The  
11 certificate of residency form shall provide information to  
12 help identify the political subdivisions where an employee  
13 lives and works. ~~A certificate of residency form available~~ <--  
14 ~~from the department's Internet website shall meet the~~  
15 ~~requirements of this paragraph.~~

16 \* \* \*

17 (3) EVERY EMPLOYER HAVING AN OFFICE, FACTORY, WORKSHOP, <--  
18 BRANCH, WAREHOUSE OR OTHER PLACE OF BUSINESS WITHIN A TAX  
19 COLLECTION DISTRICT THAT EMPLOYS ONE OR MORE PERSONS, OTHER  
20 THAN DOMESTIC SERVANTS, FOR A SALARY, WAGE, COMMISSION OR  
21 OTHER COMPENSATION, SHALL, AT THE TIME OF PAYMENT, DEDUCT  
22 FROM THE COMPENSATION DUE EACH EMPLOYEE EMPLOYED AT SUCH  
23 PLACE OF BUSINESS THE GREATER OF THE EMPLOYEE'S RESIDENT TAX  
24 OR THE EMPLOYEE'S NONRESIDENT TAX AS RELEASED IN THE OFFICIAL  
25 REGISTER UNDER SECTION 511.

26 (4) Except as set forth in paragraph (5), [within 30  
27 days] by the last day of the month following the end of each  
28 calendar quarter, every employer shall file a quarterly  
29 return and pay the amount of income taxes deducted during the  
30 preceding calendar quarter to the tax officer for the place

1 of employment of each employee. The form shall show the name,  
2 address and Social Security number of each employee, the  
3 compensation of the employee during the preceding three-month  
4 period, the income tax deducted from the employee, the  
5 political subdivisions imposing the income tax upon the  
6 employee, the total compensation of all employees during the  
7 preceding calendar quarter, the total income tax deducted  
8 from the employees and paid with the return and any other  
9 information prescribed by the department. ~~Employers may use~~ <--  
10 ~~the Quarterly Earned Income Tax Return form available from~~  
11 ~~the department's Internet website to fulfill the quarterly~~  
12 ~~return requirement.~~

13 (5) Notwithstanding paragraph (4), the provisions of  
14 this paragraph shall apply if an employer has more than one  
15 place of employment in more than one tax collection district.

16 [Within 30 days following] By the last day of each month  
17 following the end of each calendar month, the employer may  
18 file the return required by paragraph (4) and pay the total  
19 amount of income taxes deducted from employees in all work  
20 locations during the preceding month to the tax officer for  
21 either the tax collection district in which the employer's  
22 payroll operations are located or as determined by the  
23 department. The return and income taxes deducted shall be  
24 filed and paid electronically. The employer must file a  
25 notice of intention to file combined returns and make  
26 combined payments with the tax officer for each place of  
27 employment at least one month before filing its first  
28 combined return or making its first combined payment. This  
29 paragraph shall not be construed to change the location of an  
30 employee's place of employment for purposes of nonresident

1 tax liability.

2 \* \* \*

<--

3 (6) ANY EMPLOYER WHO, FOR TWO OF THE PRECEDING FOUR <--  
4 QUARTERLY PERIODS, HAS FAILED TO DEDUCT THE PROPER INCOME  
5 TAX, OR ANY PART OF THE INCOME TAX, OR HAS FAILED TO PAY OVER  
6 THE PROPER AMOUNT OF INCOME TAX AS REQUIRED BY PARAGRAPH (3)  
7 TO THE TAX COLLECTION DISTRICT, MAY BE REQUIRED BY THE TAX  
8 OFFICER TO FILE RETURNS AND PAY THE INCOME TAX MONTHLY. IN  
9 SUCH CASES, PAYMENTS OF INCOME TAX SHALL BE MADE TO THE TAX  
10 OFFICER ON OR BEFORE THE LAST DAY OF THE MONTH SUCCEEDING THE  
11 MONTH FOR WHICH THE INCOME TAX WAS WITHHELD.

12 (7) On or before February 28 of the succeeding year,  
13 every employer shall file with the tax officer where income  
14 taxes have been deducted and remitted pursuant to paragraph  
15 (3):

16 (i) An annual return showing, for the period  
17 beginning January 1 of the current year and ending  
18 December 31 of the current year, the total amount of  
19 compensation paid, the total amount of income tax  
20 deducted, the total amount of income tax paid to the tax  
21 officer and any other information prescribed by the  
22 department. ~~An employer may use the Annual Reconciliation~~<--  
23 ~~of Earned Income Tax Withheld from Wages form available~~  
24 ~~from the department's Internet website to fulfill the~~  
25 ~~annual return requirement.~~

26 \* \* \*

27 ~~(10) (i) Except as provided under subparagraph (ii), an~~  
28 ~~employer may file a quarterly return under paragraph (4)~~  
29 ~~or an individual withholding statement under paragraph~~  
30 ~~(7) electronically in a manner prescribed by the tax~~

1 officer.

2 ~~(ii) For employers with less than 250 employees, a~~  
3 ~~tax officer may not require the electronic filing of any~~  
4 ~~of the documents under subparagraph (i) unless all tax~~  
5 ~~officers in this Commonwealth utilize the same electronic~~  
6 ~~data format and web interface for electronic data~~  
7 ~~submissions.~~

8 ~~(11) If any filing date under this section falls on a~~  
9 ~~Saturday, Sunday or legal holiday, the employer may file on~~  
10 ~~the next business day.~~

11 (II) AN INDIVIDUAL WITHHOLDING STATEMENT, WHICH MAY <--  
12 BE INTEGRATED WITH THE FEDERAL WAGE AND TAX STATEMENT  
13 (FORM W-2), FOR EACH EMPLOYEE EMPLOYED DURING ALL OR ANY  
14 PART OF THE PERIOD BEGINNING JANUARY 1 OF THE CURRENT  
15 YEAR AND ENDING DECEMBER 31 OF THE CURRENT YEAR, SETTING  
16 FORTH THE ADDRESS AND SOCIAL SECURITY NUMBER, THE AMOUNT  
17 OF COMPENSATION PAID TO THE EMPLOYEE DURING THE PERIOD,  
18 THE AMOUNT OF INCOME TAX DEDUCTED, THE AMOUNT OF INCOME  
19 TAX PAID TO THE TAX OFFICER, THE NUMERICAL CODE  
20 PRESCRIBED BY THE DEPARTMENT REPRESENTING THE TAX  
21 COLLECTION DISTRICT WHERE THE PAYMENTS REQUIRED BY  
22 PARAGRAPHS (4) AND (5) WERE REMITTED AND ANY OTHER  
23 INFORMATION REQUIRED BY THE DEPARTMENT. EVERY EMPLOYER  
24 SHALL FURNISH ONE COPY OF THE INDIVIDUAL WITHHOLDING  
25 STATEMENT TO THE EMPLOYEE FOR WHOM IT IS FILED.

26 (8) ANY EMPLOYER WHO DISCONTINUES BUSINESS PRIOR TO  
27 DECEMBER 31 OF THE CURRENT YEAR SHALL, WITHIN 30 DAYS AFTER  
28 THE DISCONTINUANCE OF BUSINESS, FILE RETURNS AND WITHHOLDING  
29 STATEMENTS REQUIRED UNDER THIS SECTION AND PAY THE INCOME TAX  
30 DUE.

1           (9) EXCEPT AS OTHERWISE PROVIDED IN SECTION 511, AN  
2 EMPLOYER WHO WILLFULLY OR NEGLIGENTLY FAILS OR OMITTS TO MAKE  
3 THE DEDUCTIONS REQUIRED BY THIS SUBSECTION SHALL BE LIABLE  
4 FOR PAYMENT OF INCOME TAXES WHICH THE EMPLOYER WAS REQUIRED  
5 TO WITHHOLD TO THE EXTENT THAT THE INCOME TAXES HAVE NOT BEEN  
6 RECOVERED FROM THE EMPLOYEE. THE FAILURE OR OMISSION OF ANY  
7 EMPLOYER TO MAKE THE DEDUCTIONS REQUIRED BY THIS SECTION  
8 SHALL NOT RELIEVE ANY EMPLOYEE FROM THE PAYMENT OF THE INCOME  
9 TAX OR FROM COMPLYING WITH THE REQUIREMENTS FOR FILING OF  
10 DECLARATIONS AND RETURNS.

11       (B) DATE OF FILING.--IF ANY DATE PRESCRIBED IN THIS SECTION  
12 FOR FILING OR PAYMENT OF TAX SHOULD FALL ON A SATURDAY, SUNDAY  
13 OR LEGAL HOLIDAY, THE FILING OR PAYMENT MAY BE PERFORMED ON THE  
14 NEXT BUSINESS DAY.

15       (C) FORMS.--IN ADMINISTERING THE PROVISIONS OF THIS SECTION,  
16 NO POLITICAL SUBDIVISION, TAX COLLECTION COMMITTEE OR TAX  
17 OFFICER MAY PROHIBIT THE USE OR FILING OF ANY APPLICABLE FORM  
18 POSTED BY THE DEPARTMENT ON ITS INTERNET WEBSITE TO MEET THE  
19 REQUIREMENTS OF THIS SECTION.

20       Section 4. The amendment or addition of sections 501, 502(c)  
21 and ~~512(2), (4), (5), (7)(i), (10) and (11)~~ 512 of the act shall <--  
22 apply to taxable years beginning after the effective date of  
23 this section.

24       Section 5. This act shall take effect in 180 days.