
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1464 Session of
2014

INTRODUCED BY FONTANA, SOLOBAY, McILHINNEY, FARNESE, COSTA AND
HUGHES, AUGUST 25, 2014

REFERRED TO FINANCE, AUGUST 25, 2014

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," in sales and use tax, further providing for time
11 for filing 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 July 2, 2012 (P.L.751, No.85), 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
21 every licensee on or before the twentieth day of April, July,
22 October and January for the three months ending the last day of

1 March, June, September and December.

2 (2) For the year in which this article becomes effective,
3 and in each year thereafter, a return shall be filed monthly
4 with respect to each month by every licensee whose actual tax
5 liability for the third calendar quarter of the preceding year
6 equals or exceeds six hundred dollars (\$600) and is less than
7 twenty-five thousand dollars (\$25,000). Such returns shall be
8 filed on or before the twentieth day of the next succeeding
9 month with respect to which the return is made. Any licensee
10 required to file monthly returns hereunder shall be relieved
11 from filing quarterly returns.

12 (3) With respect to every licensee whose actual tax
13 liability for the third calendar quarter of the preceding year
14 equals or exceeds twenty-five thousand dollars (\$25,000) and is
15 less than one hundred thousand dollars (\$100,000), and does not
16 qualify under clause (10), the licensee shall, on or before the
17 twentieth day of each month, file a single return consisting of
18 all of the following:

19 (i) Either of the following:

20 (A) An amount equal to fifty per centum of the licensee's
21 actual tax liability for the same month in the preceding
22 calendar year if the licensee was a monthly filer or, if the
23 licensee was a quarterly or semi-annual filer, fifty per centum
24 of the licensee's average actual tax liability for that tax
25 period in the preceding calendar year. The average actual tax
26 liability shall be the actual tax liability for the tax period
27 divided by the number of months in that tax period. For
28 licensees that were not in business during the same month in the
29 preceding calendar year or were in business for only a portion
30 of that month, fifty per centum of the average actual tax

1 liability for each tax period the licensee has been in business.
2 If the licensee is filing a tax liability for the first time
3 with no preceding tax periods, the amount shall be zero.

4 (B) An amount equal to or greater than fifty per centum of
5 the licensee's actual tax liability for the same month.

6 (ii) An amount equal to the taxes due for the preceding
7 month, less any amounts paid in the preceding month as required
8 by subclause (i).

9 (4) With respect to each month by every licensee whose
10 actual tax liability for the third calendar quarter of the
11 preceding year equals or exceeds one hundred thousand dollars
12 (\$100,000), and does not qualify under clause (10), the licensee
13 shall, on or before the twentieth day of each month, file a
14 single return consisting of the amounts under clause (3) (i) (A)
15 and (ii).

16 (5) The amount due under clause (3) (i) or (4) shall be due
17 the same day as the remainder of the preceding month's tax.

18 (6) The department shall determine whether the amounts
19 reported under clause (3) or (4) shall be remitted as one
20 combined payment or as two separate payments.

21 (7) The department may require the filing of the returns and
22 the payments for these types of filers by electronic means
23 approved by the department.

24 (8) Any licensee filing returns under clause (3) or (4)
25 shall be relieved of filing quarterly returns.

26 (9) If a licensee required to remit payments under clause
27 (3) or (4) fails to make a timely payment or makes a payment
28 which is less than the required amount, the department may, in
29 addition to any applicable penalties, impose an additional
30 penalty equal to five per centum of the amount due under clause

1 (3) or (4) which was not timely paid. The penalty under this
2 clause shall be determined when the tax return is filed for the
3 tax period.

4 (10) With respect to a licensee whose actual tax liability
5 exceeds twenty-five thousand dollars (\$25,000), who has been
6 licensed by the department for at least four continuous years
7 and can demonstrate to the satisfaction of the department that
8 the licensee's annual tax liability has varied by at least
9 thirty per centum in at least three of the last four years shall
10 file a single return on or before the twentieth day of the month
11 succeeding the month in which the licensee becomes liable for
12 the tax. The provisions of clauses (7), (8) and (9) shall apply
13 to licensees filing under this paragraph.

14 * * *

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