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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1757 Session of  
2015

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INTRODUCED BY CONKLIN, O'BRIEN, BRIGGS, BURNS, COHEN, FABRIZIO,  
HARKINS, MAHONEY, STURLA AND THOMAS, DECEMBER 9, 2015

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REFERRED TO COMMITTEE ON FINANCE, DECEMBER 9, 2015

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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 tax for education, repealing provisions  
11 relating to discount.

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

14 Section 1. Section 227 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, is repealed:

16 [Section 227. Discount.--If a return is filed by a licensee  
17 and the tax shown to be due thereon less any discount is paid  
18 all within the time prescribed, the licensee shall be entitled  
19 to credit and apply against the tax payable by him a discount of  
20 one per cent of the amount of the tax collected by him on and  
21 after the effective date of this article, as compensation for  
22 the expense of collecting and remitting the same and as a

1 consideration of the prompt payment thereof.]

2 Section 2. This act shall take effect immediately.