
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 341 Session of
2017

INTRODUCED BY BROWNE, MENSCH, RAFFERTY, BROOKS, AUMENT AND
MARTIN, FEBRUARY 15, 2017

REFERRED TO FINANCE, FEBRUARY 15, 2017

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, further providing for
11 definitions and providing for a sales and use tax discount
12 for motor vehicle registered dealers.

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

15 Section 1. Section 201 of the act of March 4, 1971 (P.L.6,
16 No.2), known as the Tax Reform Code of 1971, is amended by
17 adding a clause to read:

18 Section 201. Definitions.--The following words, terms and
19 phrases when used in this Article II shall have the meaning
20 ascribed to them in this section, except where the context
21 clearly indicates a different meaning:

22 * * *

23 (eee) "Registered dealer." A vehicle dealer licensed to do

1 business within this Commonwealth by the Department of State
2 under section 5 of the act of December 22, 1983 (P.L.306,
3 No.84), known as the "Board of Vehicles Act," and registered
4 with the Department of Transportation under 75 Pa.C.S. § 1335
5 (relating to registration plates for manufacturers and dealers).

6 Section 2. Section 227 of the act, amended July 13, 2016
7 (P.L.526, No.84), is amended to read:

8 Section 227. Discount.--(a) If a return is filed by a
9 licensee and the tax shown to be due thereon less any discount
10 is paid all within the time prescribed, the licensee shall be
11 entitled, as compensation for the expense of collecting and
12 remitting the tax and as a consideration of the prompt payment
13 of the tax, to credit and apply against the tax payable by the
14 licensee a discount of the lesser of:

15 (1) one per cent of the amount of the tax collected; or

16 (2) as follows:

17 (i) twenty-five dollars (\$25) per return for a monthly
18 filer;

19 (ii) seventy-five dollars (\$75) per return for a quarterly
20 filer; or

21 (iii) one hundred fifty dollars (\$150) per return for a
22 semiannual filer.

23 (b) If an application for a certificate of title is
24 submitted to the Department of Transportation by a registered
25 dealer under 75 Pa.C.S. § 1103.1(d) (relating to application for
26 certificate of title) and the tax shown to be due, less any
27 discount, is paid and mailed or delivered to the Department of
28 Transportation within the time prescribed, the registered dealer
29 shall be entitled to credit against the tax paid a discount of
30 one per cent of the amount of the tax collected by the

1 registered dealer, as compensation for the expense of collecting
2 and remitting the tax and as a consideration for the prompt
3 payment of the tax.

4 (c) The Department of Transportation shall, with the
5 approval of the department, prescribe the forms and procedures
6 necessary to implement the provisions of subsection (b).

7 (d) Registered dealers who remit the tax on behalf of the
8 purchaser of a vehicle shall be subject to the trust fund
9 provisions of section 225.

10 Section 3. This act shall take effect July 1, 2017, or in 60
11 days, whichever is later.