

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 482 Session of 2017

INTRODUCED BY FOLMER, WAGNER AND BOSCOLA, MARCH 2, 2017

REFERRED TO FINANCE, MARCH 2, 2017

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," in
 22 consolidated collection of local income taxes, further
 23 providing for declaration and payment of income taxes.

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

26 Section 1. Section 502(c) (2) of the act of December 31, 1965
 27 (P.L.1257, No.511), known as The Local Tax Enabling Act, is
 28 amended by adding a subparagraph to read:

29 Section 502. Declaration and payment of income taxes.

1 * * *

2 (c) Declaration and payment.--Except as provided in
3 subsections (a) (2) and (d), taxpayers shall declare and pay
4 income taxes as follows:

5 * * *

6 (2) * * *

7 (ii.1) A taxpayer will be considered to have met the
8 requirements for declaration and minimum payment of
9 estimated tax for any year in which the taxpayer timely
10 declares and makes quarterly payments of estimated tax in
11 amounts that equal at least one-fourth of the total
12 income tax due and not withheld under section 512 in the
13 previous year, provided that the taxpayer can show,
14 through the taxpayer's annual income tax return filed for
15 the previous year, that tax liability was incurred.

16 * * *

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