

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 25 Session of 2019

INTRODUCED BY SNYDER, READSHAW, BARRAR, McNEILL, IRVIN,
 ZIMMERMAN, HILL-EVANS, WARREN, CALTAGIRONE AND MATZIE,
 JANUARY 28, 2019

REFERRED TO COMMITTEE ON FINANCE, JANUARY 28, 2019

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 personal income tax, further providing for
 11 payment on notice and demand.

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

14 Section 1. Section 337 of the act of March 4, 1971 (P.L.6,
 15 No.2), known as the Tax Reform Code of 1971, is amended to read:

16 Section 337. Payment on Notice and Demand.--(a) Upon
 17 receipt of notice and demand from the department, there shall be
 18 paid the amount of any tax due under the provisions of this
 19 article stated in such notice and demand.

20 (b) Notwithstanding any other provision of law, a taxpayer
 21 who is delinquent on payment of a tax liability, excluding a
 22 liability for a return not filed, shall not be required to pay

1 any applicable penalty or interest until sixty days have elapsed
2 following receipt by certified mail of initial notice and demand
3 from the department.

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