

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2401 Session of 2020

INTRODUCED BY KULIK, SCHLOSSBERG, KINSEY, MARKOSEK, BARRAR, SOLOMON, McNEILL, HOHENSTEIN, MURT, SANCHEZ, RYAN, ULLMAN, STEPHENS, HILL-EVANS, MALAGARI, ROZZI, READSHAW, HEFFLEY, DONATUCCI, KEEFER, FRANKEL AND GALLOWAY, APRIL 14, 2020

REFERRED TO COMMITTEE ON FINANCE, APRIL 14, 2020

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, is amended
 16 by adding a clause to read:

17 Section 217. Time for Filing Returns.--(a) Quarterly and
 18 Monthly Returns:

19 * * *

20 (10) Notwithstanding any other provision of this article,
 21 the department shall grant an automatic extension of time of

1 forty-five days for filing a return and remitting payment in
2 accordance with this article as a result of a public health
3 emergency. For purposes of this clause, a "public health
4 emergency" means an occurrence or imminent threat of a disease
5 or other medical condition that adversely affects the health of
6 individuals or groups of individuals within this Commonwealth
7 and that is the subject of a declaration by the Governor of
8 disaster emergency under 35 Pa.C.S. § 7301(c) (relating to
9 general authority of Governor), including, but not limited to,
10 the proclamation of disaster emergency issued by the Governor on
11 March 6, 2020, published at 50 Pa.B. 1644 (March 21, 2020), and
12 any renewal of the state of disaster emergency.

13 * * *

14 Section 2. This act shall take effect immediately.