

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1150 Session of 2020

INTRODUCED BY BOSCOLA, MAY 11, 2020

REFERRED TO FINANCE, MAY 11, 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 personal income tax, further providing for
 11 time for filing withholding returns.

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

14 Section 1. Section 318 of the act of March 4, 1971 (P.L.6,
 15 No.2), known as the Tax Reform Code of 1971, is amended by
 16 adding a subsection to read:

17 Section 318. Time for Filing Withholding Returns.--* * *

18 (c) For the 2020-2021 fiscal year, at the employer's
 19 request, employers required to deduct and withhold tax under
 20 section 316.1(a) shall be exempted from the first quarter
 21 remittances to the department for those filings and have the
 22 department collect the first quarter withholdings across the
 23 remaining three quarters.

1 Section 2. This act shall take effect immediately.