
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 905 Session of
2021

INTRODUCED BY BRIGGS, MADDEN, SANCHEZ, SCHWEYER, FREEMAN,
DeLUCA, KINKEAD AND CONKLIN, MARCH 15, 2021

REFERRED TO COMMITTEE ON STATE GOVERNMENT, MARCH 15, 2021

AN ACT

1 Amending the act of June 3, 1937 (P.L.1333, No.320), entitled
2 "An act concerning elections, including general, municipal,
3 special and primary elections, the nomination of candidates,
4 primary and election expenses and election contests; creating
5 and defining membership of county boards of elections;
6 imposing duties upon the Secretary of the Commonwealth,
7 courts, county boards of elections, county commissioners;
8 imposing penalties for violation of the act, and codifying,
9 revising and consolidating the laws relating thereto; and
10 repealing certain acts and parts of acts relating to
11 elections," providing for candidate disclosure of Federal
12 income tax returns.

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

15 Section 1. The act of June 3, 1937 (P.L.1333, No.320), known
16 as the Pennsylvania Election Code, is amended by adding an
17 article to read:

18 ARTICLE XIV-A

19 CANDIDATE DISCLOSURE OF FEDERAL INCOME TAX RETURNS

20 Section 1401-A. Mandatory disclosure.

21 (a) Federal income tax return required.--Notwithstanding any
22 other provision of this act to the contrary, the name of a
23 candidate for the Office of President of the United States or

1 for the Office of Governor of this Commonwealth shall not be
2 placed upon the official ballots or ballot labels of a political
3 party to be used in a primary election in any county of this
4 Commonwealth unless the candidate submits, with the nomination
5 petitions filed with the Secretary of the Commonwealth in
6 accordance with section 907, a copy of candidate's Federal
7 income tax return as defined under section 6103(b)(1) of the
8 Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. §
9 6103(b)(1)), for the five most recent tax years.

10 (b) Time for submission.--If a candidate under subsection
11 (a) has not filed a Federal income tax return with the Internal
12 Revenue Service for the tax year immediately preceding the
13 primary election, the candidate shall submit a copy of the
14 Federal income tax return to the Secretary of the Commonwealth
15 within five days of filing the tax return with the Internal
16 Revenue Service.

17 (c) Tax return not required.--The requirement in subsection
18 (a) shall not apply to a year in which the candidate was not
19 required to file a Federal income tax return with the Internal
20 Revenue Service.

21 Section 1402-A. Duties of Secretary of the Commonwealth.

22 It shall be the duty of the Secretary of the Commonwealth to:

23 (1) Provide sufficient notice, as soon as possible after
24 the last day fixed for the filing of nomination petitions, to
25 each county board of the name of a candidate for the Office
26 of the President of the United States or the Office of
27 Governor of this Commonwealth who failed to submit Federal
28 income tax returns with the nomination petitions in
29 accordance with section 1401-A. The notice shall stipulate
30 that the name of a candidate for the Office of President of

1 the United States or for the Office of Governor of this
2 Commonwealth who failed to submit all Federal income tax
3 returns in accordance with section 1401-A shall not be placed
4 upon the official ballots or ballot labels of a political
5 party to be used at the primary election.

6 (2) Post the Federal income tax returns received from
7 each candidate for the Office of President of the United
8 States and the Office of Governor of this Commonwealth under
9 section 1401-A on the Department of State's publicly
10 accessible Internet website no later than seven days after
11 the Federal income tax returns are received in accordance
12 with section 1401-A.

13 Section 1403-A. Redaction.

14 Prior to the posting of a candidate's Federal income tax
15 return under section 1402-A(2) and following any necessary
16 consultation with any other governmental agency or authority, if
17 any, the Secretary of the Commonwealth shall redact:

18 (1) the Social Security number, Federal tax
19 identification number, if applicable, address and telephone
20 number of the candidate who submitted a Federal income tax
21 return under section 1401-A and any other individual listed
22 in the candidate's Federal income tax return; and

23 (2) any other redactions necessary to protect the
24 privacy of the candidate and other individuals listed in the
25 candidate's return.

26 Section 1404-A. Rules and regulations.

27 The Department of State shall promulgate rules and
28 regulations necessary to implement the provisions of this
29 article. The Secretary of the Commonwealth may consult with
30 county boards when promulgating rules and regulations.

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