
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1284 Session of
2021

INTRODUCED BY DeLUCA, KINSEY, RYAN, ROZZI, SANCHEZ, ROWE,
NEILSON AND WARREN, APRIL 26, 2021

REFERRED TO COMMITTEE ON FINANCE, APRIL 26, 2021

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) (4) and (5) of the act of December
27 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling
28 Act, are amended to read:

1 Section 502. Declaration and payment of income taxes.

2 * * *

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

6 * * *

7 (4) If any date prescribed in this section for filing or
8 payment of tax should fall on a Saturday, Sunday or legal
9 holiday, the taxpayer may file or make payment on the next
10 business day. Notwithstanding any other provision of law, if
11 a filing deadline is extended under section 330 of the act of
12 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
13 1971, a deadline to file a return under this section shall be
14 extended so that the deadline coincides with the filing
15 deadline for a tax return and payment under section 330 of
16 the Tax Reform Code of 1971.

17 (5) Every taxpayer subject to the declaration and
18 payment provisions under this section shall be deemed to have
19 met the requirements and therefore not be subject to a
20 penalty so long as one of the following safe harbor
21 exceptions is met:

22 (i) Make four equal, timely estimated payments equal
23 to 100% of the prior year's tax less any earned income
24 tax withheld for the current year.

25 (ii) Make four equal, timely estimated payments
26 equal to 90% of the current year's tax less any earned
27 income tax withheld for the current year.

28 (iii) The filing was due on April 15, 2021.

29 * * *

30 Section 2. This act shall take effect immediately.