
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2058 Session of
2021

INTRODUCED BY MAKO, PICKETT, IRVIN, R. MACKENZIE, ROTHMAN, RYAN,
DUNBAR, JAMES, HENNESSEY AND SCHLEGEL CULVER,
NOVEMBER 5, 2021

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 5, 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)(1), (2)(iii) and (4) of the act of
27 December 31, 1965 (P.L.1257, No.511), known as The Local Tax
28 Enabling 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 (1) Every taxpayer shall[, on or before April 15 of the
7 succeeding year,] make and file with the resident tax
8 officer, a final return showing the amount of taxable income
9 received during the period beginning January 1 of the current
10 year and ending December 31 of the current year, the total
11 amount of tax due on the taxable income, the amount of tax
12 paid, the amount of tax that has been withheld under section
13 512 and the balance of tax due. All amounts reported shall be
14 rounded to the nearest whole dollar. At the time of filing
15 the final return, the taxpayer shall pay the resident tax
16 officer the balance of the tax due or shall make demand for
17 refund or credit in the case of overpayment. Taxpayers may
18 use the Annual Local Earned Income Tax Return form available
19 from the department's publicly accessible Internet website to
20 file the final return.

21 (2) * * *

22 (iii) Every taxpayer shall[, on or before April 15
23 of the succeeding year,] make and file with the resident
24 tax officer a final return showing the amount of net
25 profits earned or received based on the method of
26 accounting used by the taxpayer during the period
27 beginning January 1 of the current year, and ending
28 December 31 of the current year, the total amount of tax
29 due on the net profits and the total amount of tax paid.
30 At the time of filing the final return, the taxpayer

1 shall pay to the resident tax officer the balance of tax
2 due or shall make demand for refund or credit in the case
3 of overpayment. Any taxpayer may, in lieu of paying the
4 fourth quarterly installment of the estimated tax, elect
5 to make and file with the resident tax officer on or
6 before January 31 of the succeeding year, the final
7 return.

8 * * *

9 (4) The filing deadline of a final return under
10 subsection (c) (1) and (c) (2) (iii) shall coincide with the
11 filing deadline for a tax return under section 330(a) of the
12 act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform
13 Code of 1971. If any date prescribed in this section for
14 filing or payment of tax should fall on a Saturday, Sunday or
15 legal holiday, the taxpayer may file or make payment on the
16 next business day.

17 * * *

18 Section 2. The amendment of section 502(c) (1), (2) (iii) and
19 (4) of the act shall apply to a final return first due after the
20 effective date of this section.

21 Section 3. This act shall preempt and supersede any
22 ordinance, resolution or rule of any political subdivision, tax
23 collection officer or tax collection committee.

24 Section 4. This act shall take effect immediately.