

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2277 Session of
2022

INTRODUCED BY TOPPER, BERNSTINE, BOBACK, R. BROWN, HAMM,
HENNESSEY, JOZWIAK, KAUFFMAN, MILLARD, MOUL, PICKETT,
ROTHMAN, RYAN, SOLOMON, WARNER, ROWE, OBERLANDER, SCHLEGEL
CULVER, MARSHALL AND DAVANZO, JANUARY 24, 2022

SENATOR HUTCHINSON, FINANCE, IN SENATE, AS AMENDED,
SEPTEMBER 20, 2022

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 to read:

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

19 (1) For the year in which this article becomes effective and
20 in each year thereafter a return shall be filed quarterly by

1 every licensee on or before the twentieth day of April, July,
2 October and January for the three months ending the last day of
3 March, June, September and December.

4 (2) For the year in which this article becomes effective,
5 and in each year thereafter, a return shall be filed monthly
6 with respect to each month by every licensee whose actual tax
7 liability for the third calendar quarter of the preceding year
8 equals or exceeds six hundred dollars (\$600) and is less than
9 twenty-five thousand dollars (\$25,000). Such returns shall be
10 filed on or before the twentieth day of the next succeeding
11 month with respect to which the return is made. Any licensee
12 required to file monthly returns hereunder shall be relieved
13 from filing quarterly returns.

14 (3) With respect to every licensee whose actual tax
15 liability for the third calendar quarter of the preceding year
16 equals or exceeds twenty-five thousand dollars (\$25,000) and is
17 less than one hundred thousand dollars (\$100,000), the licensee
18 shall, on or before the twentieth day of each month, file a
19 single return consisting of all of the following:

20 (i) [Either] For the period beginning after September 30,
21 2012, and ending before June 1, 2022 JANUARY 1, 2023, either of <--
22 the following:

23 (A) An amount equal to fifty per centum of the licensee's
24 actual tax liability for the same month in the preceding
25 calendar year if the licensee was a monthly filer or, if the
26 licensee was a quarterly or semi-annual filer, fifty per centum
27 of the licensee's average actual tax liability for that tax
28 period in the preceding calendar year. The average actual tax
29 liability shall be the actual tax liability for the tax period
30 divided by the number of months in that tax period. For

1 licensees that were not in business during the same month in the
2 preceding calendar year or were in business for only a portion
3 of that month, fifty per centum of the average actual tax
4 liability for each tax period the licensee has been in business.
5 If the licensee is filing a tax liability for the first time
6 with no preceding tax periods, the amount shall be zero.

7 (B) An amount equal to or greater than fifty per centum of
8 the licensee's actual tax liability for the same month.

9 (ii) An amount equal to the taxes due for the preceding
10 month, less any amounts paid in the preceding month as required
11 by subclause (i).

12 (4) With respect to each month by every licensee whose
13 actual tax liability for the third calendar quarter of the
14 preceding year equals or exceeds one hundred thousand dollars
15 (\$100,000), the licensee shall, on or before the twentieth day
16 of each month, file a single return consisting of the amounts
17 under clause (3)(i)(A) and (ii).

18 (5) The amount due under clause (3)(i) or (4) shall be due
19 the same day as the remainder of the preceding month's tax.

20 (6) The department shall determine whether the amounts
21 reported under clause (3) or (4) shall be remitted as one
22 combined payment or as two separate payments.

23 (7) The department may require the filing of the returns and
24 the payments for these types of filers by electronic means
25 approved by the department.

26 (8) Any licensee filing returns under clause (3) or (4)
27 shall be relieved of filing quarterly returns.

28 (9) If a licensee required to remit payments under clause
29 (3) or (4) fails to make a timely payment or makes a payment
30 which is less than the required amount, the department may, in

1 addition to any applicable penalties, impose an additional
2 penalty equal to five per centum of the amount due under clause
3 (3) or (4) which was not timely paid. The penalty under this
4 clause shall be determined when the tax return is filed for the
5 tax period.

6 * * *

7 Section 2. This act shall take effect immediately.