

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 942 Session of 2021

INTRODUCED BY BROOKS AND PITTMAN, NOVEMBER 9, 2021

REFERRED TO FINANCE, NOVEMBER 9, 2021

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 tax for education, further providing for
11 crimes.

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

14 Section 1. Section 268(b) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 by adding a paragraph to read:

17 Section 268. Crimes.--* * *

18 (b) Other Crimes. * * *

19 (4) Nothing under this subsection shall prohibit an
20 advertisement which includes the amount of the tax imposed under
21 this article in the advertised price as long as the
22 advertisement conspicuously states that the advertised price
23 includes the amount of the tax imposed under this article.

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