

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1605 Session of 2013

INTRODUCED BY MILNE, JULY 1, 2013

REFERRED TO COMMITTEE ON FINANCE, JULY 1, 2013

AN ACT

1 Amending the act of April 9, 1929 (P.L.343, No.176), entitled,  
 2 as amended, "An act relating to the finances of the State  
 3 government; providing for the settlement, assessment,  
 4 collection, and lien of taxes, bonus, and all other accounts  
 5 due the Commonwealth, the collection and recovery of fees and  
 6 other money or property due or belonging to the Commonwealth,  
 7 or any agency thereof, including escheated property and the  
 8 proceeds of its sale, the custody and disbursement or other  
 9 disposition of funds and securities belonging to or in the  
 10 possession of the Commonwealth, and the settlement of claims  
 11 against the Commonwealth, the resettlement of accounts and  
 12 appeals to the courts, refunds of moneys erroneously paid to  
 13 the Commonwealth, auditing the accounts of the Commonwealth  
 14 and all agencies thereof, of all public officers collecting  
 15 moneys payable to the Commonwealth, or any agency thereof,  
 16 and all receipts of appropriations from the Commonwealth,  
 17 authorizing the Commonwealth to issue tax anticipation notes  
 18 to defray current expenses, implementing the provisions of  
 19 section 7(a) of Article VIII of the Constitution of  
 20 Pennsylvania authorizing and restricting the incurring of  
 21 certain debt and imposing penalties; affecting every  
 22 department, board, commission, and officer of the State  
 23 government, every political subdivision of the State, and  
 24 certain officers of such subdivisions, every person,  
 25 association, and corporation required to pay, assess, or  
 26 collect taxes, or to make returns or reports under the laws  
 27 imposing taxes for State purposes, or to pay license fees or  
 28 other moneys to the Commonwealth, or any agency thereof,  
 29 every State depository and every debtor or creditor of the  
 30 Commonwealth," in preliminary provisions, further providing  
 31 for method of filing.

32 The General Assembly of the Commonwealth of Pennsylvania  
 33 hereby enacts as follows:

1 Section 1. Section 10 of the act of April 9, 1929 (P.L.343,  
2 No.176), known as The Fiscal Code, added October 9, 2009  
3 (P.L.537, No.50), is amended to read:

4 Section 10. Method of Filing.--(a) The Department of  
5 Revenue may require any return, report or other document  
6 required to be filed for a tax administered by the department  
7 prepared by a third party who submits [fifty or] more than ten  
8 returns, reports or other documents required to be filed per  
9 year to be filed by any method prescribed by the department,  
10 including by telephonic, electronic or other method. Notice of  
11 the method of filing shall be published in the Pennsylvania  
12 Bulletin and on the Department of Revenue's Internet website at  
13 least sixty days prior to the due date of the return, report or  
14 other document required to be filed by telephonic, electronic or  
15 other method. The notice shall refer to this section.

16 (b) Failure to file a return, report or other document by  
17 the method required under subsection (a) shall subject the tax  
18 preparer to a penalty of one percent of the tax due on the  
19 return, report or other document up to a maximum of five hundred  
20 dollars (\$500), but not less than ten dollars (\$10). This  
21 penalty shall be assessed and collected in the manner provided  
22 by the act of March 4, 1971 (P.L.6, No.2), known as the "Tax  
23 Reform Code of 1971." This penalty shall be in addition to any  
24 civil penalty imposed in the applicable article of the "Tax  
25 Reform Code of 1971" for failure to file a return, report or  
26 other document. The criminal penalty for failure to file a  
27 return, report or other document by the method required under  
28 subsection (a) shall be the same as the criminal penalty for  
29 failure to file a return, report or other document under the  
30 applicable article of the "Tax Reform Code of 1971."

1 (c) (1) The Department of Revenue may waive the requirement  
2 to file by the method required under subsection (a) when the  
3 department determines that any of the following apply:

4 (i) The prescribed filing method causes an undue hardship.

5 (ii) The preparer or taxpayer requests a waiver in writing  
6 that clearly states why the filing method causes an undue  
7 hardship.

8 (2) In determining whether filing by the method required  
9 under subsection (a) causes an undue hardship, the Department of  
10 Revenue may consider unusual circumstances that may prevent the  
11 person from filing by the prescribed method or any other factor  
12 that the department determines is relevant.

13 Section 2. This act shall take effect January 1, 2014.