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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2278 Session of  
2024

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INTRODUCED BY FRIEL, HILL-EVANS, SANCHEZ, PROBST, KHAN,  
BOROWSKI, O'MARA, ZIMMERMAN AND DALEY, MAY 14, 2024

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REFERRED TO COMMITTEE ON FINANCE, MAY 14, 2024

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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  
11 discount.

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

14 Section 1. Section 227 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, is amended to read:

16 Section 227. Discount.--If a return is filed by a licensee  
17 and the tax shown to be due thereon less any discount is paid  
18 all within the time prescribed, the licensee shall be entitled,  
19 as compensation for the expense of collecting and remitting the  
20 tax and as a consideration of the prompt payment of the tax, to  
21 credit and apply against the tax payable by the licensee a  
22 discount of: [the lesser of:

1 (1) one per cent of the amount of the tax collected; or

2 (2) as follows:

3 (i) twenty-five dollars (\$25) per return for a monthly  
4 filer;

5 (ii) seventy-five dollars (\$75) per return for a quarterly  
6 filer; or

7 (iii) one hundred fifty dollars (\$150) per return for a  
8 semiannual filer.]

9 (3) one per cent of the amount of the tax collected on the  
10 first one million dollars (\$1,000,000) of taxable revenue; or

11 (4) one-quarter per cent of the amount of the tax collected  
12 on taxable revenue in excess of one million dollars  
13 (\$1,000,000).

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