

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 463 Session of 2023

INTRODUCED BY BROOKS, DUSH AND BARTOLOTTA, MARCH 14, 2023

REFERRED TO FINANCE, MARCH 14, 2023

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 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 if the advertisement
 22 conspicuously states that the advertised price includes the
 23 amount of the tax imposed under this article.

1 * * *

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