

LEGISLATIVE REFERENCE BUREAU

L.R.B. Form No. 4 (Rev. 3/25/10)

2015D07432BIL:NLH

No. _____

LEGISLATIVE REFERENCE BUREAU

AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, in tax for education, repealing provisions relating to discount.

INTRODUCED _____ 20 _____

By _____ District NO. _____

By _____ District NO. _____

By _____ District NO. _____

By _____ District NO. _____

See next page for additional co-sponsors.

Referred to Committee on	
Date _____	20 _____
Reported _____	20 _____
As Committed-Amended	
Recommendation	

By Hon. _____	

the 1990s, the number of people in the UK who are aged 65 and over has increased from 10.5 million to 13.5 million, and the number of people aged 75 and over has increased from 4.5 million to 6.5 million (Office for National Statistics 2000).

There is a growing awareness of the need to address the needs of older people, and the UK Government has set out a strategy for the 21st century (Department of Health 1999). The strategy is based on the principle of 'active ageing', which is defined as 'the process of optimising opportunities for health, participation in society, and security in old age' (Department of Health 1999, p. 10). The strategy is based on the principle of 'active ageing', which is defined as 'the process of optimising opportunities for health, participation in society, and security in old age' (Department of Health 1999, p. 10).

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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 tax for education, repealing provisions
11 relating to 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15 No.2), known as the Tax Reform Code of 1971, is repealed:

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 to credit and apply against the tax payable by him a discount of
20 one per cent of the amount of the tax collected by him on and
21 after the effective date of this article, as compensation for
22 the expense of collecting and remitting the same and as a

1 consideration of the prompt payment thereof.]

2 Section 2. This act shall take effect immediately.