## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 583

Session of 2019

INTRODUCED BY BRIGGS, DERMODY, KORTZ, McNEILL, MURT, CALTAGIRONE, KINSEY, DeLUCA, HILL-EVANS, DAVIDSON, McCLINTON, MATZIE, GOODMAN, FREEMAN, ISAACSON, WEBSTER, SCHWEYER, FRANKEL AND MADDEN, FEBRUARY 28, 2019

REFERRED TO COMMITTEE ON STATE GOVERNMENT, FEBRUARY 28, 2019

## AN ACT

2 3 4 5 6 7 8 9 10 11	"An act concerning elections, including general, municipal, special and primary elections, the nomination of candidates, primary and election expenses and election contests; creating and defining membership of county boards of elections; imposing duties upon the Secretary of the Commonwealth, courts, county boards of elections, county commissioners; imposing penalties for violation of the act, and codifying, revising and consolidating the laws relating thereto; and repealing certain acts and parts of acts relating to elections," providing for candidate disclosure of Federal income tax returns.
13	The General Assembly of the Commonwealth of Pennsylvania
14	hereby enacts as follows:
15	Section 1. The act of June 3, 1937 (P.L.1333, No.320), known
16	as the Pennsylvania Election Code, is amended by adding an
17	article to read:
18	ARTICLE XIV-A
19	CANDIDATE DISCLOSURE OF FEDERAL INCOME TAX RETURNS
20	Section 1401-A. Mandatory disclosure.
21	(a) Federal income tax return required Notwithstanding any
2.0	

- 1 candidate for the Office of President of the United States or
- 2 for the Office of Governor of this Commonwealth shall not be
- 3 placed upon the official ballots or ballot labels of a political
- 4 party to be used in a primary election in any county of this
- 5 Commonwealth unless the candidate submits, with the nomination
- 6 petitions filed with the Secretary of the Commonwealth in
- 7 <u>accordance with section 907, a copy of candidate's Federal</u>
- 8 income tax return as defined under section 6103(b)(1) of the
- 9 Internal Revenue Code of 1986 (Public Law 99-514, 26 U.S.C. §
- 10 6103(b)(1)), for the five most recent tax years.
- 11 (b) Time for submission. -- If a candidate under subsection
- 12 (a) has not filed a Federal income tax return with the Internal
- 13 Revenue Service for the tax year immediately preceding the
- 14 primary election, the candidate shall submit a copy of the
- 15 Federal income tax return to the Secretary of the Commonwealth
- 16 within five days of filing the tax return with the Internal
- 17 <u>Revenue Service</u>.
- 18 (c) Tax return not required. -- The requirement in subsection
- 19 (a) shall not apply to a year in which the candidate was not
- 20 required to file a Federal income tax return with the Internal
- 21 Revenue Service.
- 22 Section 1402-A. Duties of Secretary of the Commonwealth.
- 23 It shall be the duty of the Secretary of the Commonwealth to:
- 24 (1) Provide sufficient notice, as soon as possible after
- 25 the last day fixed for the filing of nomination petitions, to
- 26 each county board of the name of a candidate for the Office
- of the President of the United States or the Office of
- 28 Governor of this Commonwealth who failed to submit Federal
- 29 <u>income tax returns with the nomination petitions in</u>
- 30 accordance with section 1401-A. The notice shall stipulate

- 1 that the name of a candidate for the Office of President of
- 2 <u>the United States or for the Office of Governor of this</u>
- 3 Commonwealth who failed to submit all Federal income tax
- 4 <u>returns in accordance with section 1401-A shall not be placed</u>
- 5 <u>upon the official ballots or ballot labels of a political</u>
- 6 party to be used at the primary election.
- 7 (2) Post the Federal income tax returns received from
- 8 <u>each candidate for the Office of President of the United</u>
- 9 <u>States and the Office of Governor of this Commonwealth under</u>
- section 1401-A on the Department of State's publicly
- 11 <u>accessible Internet website no later than seven days after</u>
- 12 <u>the Federal income tax returns are received in accordance</u>
- with section 1401-A.
- 14 Section 1403-A. Redaction.
- Prior to the posting of a candidate's Federal income tax
- 16 return under section 1402-A(2) and following any necessary
- 17 consultation with any other governmental agency or authority, if
- 18 any, the Secretary of the Commonwealth shall redact:
- 19 (1) the Social Security number, Federal tax
- identification number, if applicable, address and telephone
- 21 number of the candidate who submitted a Federal income tax
- return under section 1401-A and any other individual listed
- in the candidate's Federal income tax return; and
- 24 (2) any other redactions necessary to protect the
- 25 privacy of the candidate and other individuals listed in the
- 26 candidate's return.
- 27 <u>Section 1404-A. Rules and regulations.</u>
- The Department of State shall promulgate rules and
- 29 regulations necessary to implement the provisions of this
- 30 article. The Secretary of the Commonwealth may consult with

- 1 county boards when promulgating rules and regulations.
- 2 Section 2. This act shall take effect in 60 days.