

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 31

Session of  
1989

INTRODUCED BY LLOYD, WOGAN, HALUSKA, GIGLIOTTI, VEON, NAHILL,  
BUSH, G. SNYDER, MRKONIC, THOMAS, COY, TIGUE, RAYMOND, NOYE,  
CAWLEY, STUBAN, VAN HORNE, ITKIN, COLAIZZO AND TRICH,  
JANUARY 18, 1989

REFERRED TO COMMITTEE ON FINANCE, JANUARY 18, 1989

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," requiring the Board of Finance and Revenue to  
31 issue written opinions to accompany its decisions.

32 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. The act of April 9, 1929 (P.L.343, No.176), known  
3 as The Fiscal Code, is amended by adding a section to read:

4 Section 503.1. Written Decisions.--(a) Whenever the Board  
5 of Finance and Revenue grants or denies a petition for review or  
6 a petition for refund, in whole or in part, the board shall  
7 provide written notice of the decision to the petitioner. If the  
8 decision denies a petition in whole or in part, the written  
9 notice shall advise the petitioner of the procedure by which the  
10 petitioner may obtain a written order pursuant to this section.

11 (b) Whenever the board denies a petition for review or a  
12 petition for refund, in whole or in part, the board, at the  
13 petitioner's request, shall issue a written order which sets  
14 forth the decision on the petition, summarizes the relevant  
15 factual and legal issues and explains the rationale upon which  
16 the decision is based. For purposes of an appeal from a decision  
17 of the board, the board shall not be deemed to have issued a  
18 final order until it has issued the written order requested by  
19 the petitioner.

20 (c) In addition to the requirements of subsections (a) and  
21 (b), the board, with the approval of a majority of its members,  
22 shall permit the publication of any significant decision which  
23 grants or denies a petition for review or a petition for refund  
24 in whole or in part. Prior to such publication, the board shall  
25 edit the decision to delete any confidential tax information.  
26 The disclosure of any remaining information shall be deemed not  
27 to violate section 731 of this act. In determining if a decision  
28 is significant for the purposes of this subsection, the board  
29 shall consider the following:

30 (1) Whether the decision is one of first impression for the

1 board.

2 (2) Whether the decision is contrary to prior board  
3 decisions.

4 (3) Whether the decision reverses Department of Revenue  
5 policy.

6 (4) Whether the decision involves a unique legal issue or  
7 factual situation.

8 (5) Whether the decision could reduce the number of  
9 potential petitions in the future by setting forth the board's  
10 position on a particular issue.

11 (6) Whether the decision could serve an educational purpose  
12 by providing guidance regarding tax matters.

13 (7) Whether the decision could have a substantial fiscal  
14 impact for the Commonwealth.

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