

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1487 Session of
1975

INTRODUCED BY BRUNNER, DeMEDIO AND MILLIRON, JUNE 16, 1975

REFERRED TO COMMITTEE ON FINANCE, JUNE 17, 1975

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," reducing the amount of time the department is
11 required to wait before collecting taxes after a decision of
12 the Board of Finance and Revenue.

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

15 Section 1. Clause (3) of section 241, act of March 4, 1971
16 (P.L.6, No.2), known as the "Tax Reform Code of 1971," amended
17 September 9, 1971 (P.L.437, No.105), is amended to read:

18 Section 241. Collection upon Failure to Request
19 Reassessment, Review or Appeal.--The department may collect any
20 tax:

21 * * *

22 (3) Within [sixty] thirty days from the date of the decision
23 of the Board of Finance and Revenue upon a petition for review,

1 or of the expiration of the board's time for acting upon such
2 petition, if no appeal has been made; and
3 * * *