

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1844 Session of
1997

INTRODUCED BY LLOYD, CLARK, MAITLAND, EACHUS, MELIO, PESCI,
COLAIZZO, SHANER, ITKIN, LAUGHLIN, WALKO, DeLUCA, TRAVAGLIO,
MILLER, BAKER, COY, MARKOSEK, BELFANTI, SEMMEL, LEVDANSKY,
C. WILLIAMS, HENNESSEY, YOUNGBLOOD, OLASZ, CORRIGAN, MUNDY,
SCRIMENTI, SATHER, SEYFERT, BUNT AND RAMOS, OCTOBER 1, 1997

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 1, 1997

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," further providing for refunds.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. Section 252 of the act of March 4, 1971 (P.L.6,
14 No.2), known as the Tax Reform Code of 1971, amended August 4,
15 1991 (P.L.97, No.22), is amended to read:

16 Section 252. Refunds.--(a) The department shall, pursuant
17 to the provisions of sections 253 and 254, refund all taxes,
18 interest and penalties paid to the Commonwealth under the
19 provisions of this article and to which the Commonwealth is not
20 rightfully entitled. Such refunds shall be made to the person,

1 his heirs, successors, assigns or other personal
2 representatives, who actually paid the tax, except a refund
3 granted for tax paid in conjunction with a contract with a
4 charitable organization, volunteer firemen's organization,
5 nonprofit educational institution, religious organization, the
6 United States, this Commonwealth or its instrumentalities or
7 political subdivisions shall be made to the aforementioned
8 entities: Provided, That no refund shall be made under this
9 section with respect to any payment made by reason of an
10 assessment with respect to which a taxpayer has filed a petition
11 for reassessment pursuant to section 232 of this article to the
12 extent that said petition has been determined adversely to the
13 taxpayer by a decision which is no longer subject to further
14 review or appeal: Provided further, That nothing contained
15 herein shall be deemed to prohibit a taxpayer who has filed a
16 timely petition for reassessment from amending it to a petition
17 for refund where the petitioner has paid the tax assessed.

18 (b) Notwithstanding subsection (a) or any rule, regulation
19 or policy of the department to the contrary, the department
20 shall refund to the purchaser eighty per cent of the tax and
21 related interest and penalties paid to the Commonwealth on
22 prefabricated housing which has been attached or affixed to real
23 property so as to become a permanent part of such real property,
24 provided that:

25 (1) the tax was paid on or after April 15, 1992; and
26 (2) the purchaser, his heirs, successors, assigns or other
27 personal representative presents documentary proof, in the form
28 of a purchase receipt, invoice or other such instrument, that
29 the tax was itemized by the vendor and paid by the purchaser as
30 part of the purchase price of the prefabricated housing.

1 For the purposes of this subsection, the term "prefabricated
2 housing" shall mean preconstructed, sectional or modular
3 housing, including house trailers which are not licensed for
4 highway use, industrial housing and manufactured housing.

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