

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 1138** Session of  
1975

INTRODUCED BY BONETTO, GEORGE, KOLTER, ARTHURS AND STOUT,  
APRIL 29, 1975

REFERRED TO COMMITTEE ON TRANSPORTATION, APRIL 29, 1975

AN ACT

1 Amending the act of April 9, 1929 (P.L.343, No.176), entitled  
2 "An act relating to the finances of the State government;  
3 providing for the settlement, assessment, collection, and  
4 lien of taxes, bonus, and all other accounts due the  
5 Commonwealth, the collection and recovery of fees and other  
6 money or property due or belonging to the Commonwealth, or  
7 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 and  
17 imposing penalties; affecting every department, board,  
18 commission, and officer of the State government, every  
19 political subdivision of the State, and certain officers of  
20 such subdivisions, every person, association, and corporation  
21 required to pay, assess, or collect taxes, or to make returns  
22 or reports under the laws imposing taxes for State purposes,  
23 or to pay license fees or other moneys to the Commonwealth,  
24 or any agency thereof, every State depository and every  
25 debtor or creditor of the Commonwealth," providing for direct  
26 refunds of moneys erroneously received by the Department of  
27 Transportation and making an editorial change.

28 The General Assembly of the Commonwealth of Pennsylvania  
29 hereby enacts as follows:

30 Section 1. The first paragraph of clause (a) of section 503,

1 act of April 9, 1929 (P.L.343, No.176), known as "The Fiscal  
2 Code," amended June 23, 1965 (P.L.134, No.92), is amended to  
3 read:

4 Section 503. Refunds of State Taxes, License Fees, Et  
5 Cetera.--The Board of Finance and Revenue shall have the power,  
6 and its duty shall be,

7 (a) [To] Except as hereinafter provided with respect to the  
8 Department of Transportation, to hear and determine any petition  
9 for the refund of taxes, license fees, penalties, fines, bonuses  
10 or other moneys paid to the Commonwealth and to which the  
11 Commonwealth is not rightfully or equitably entitled and, upon  
12 the allowance of any such petition, to refund such taxes,  
13 license fees, penalties, fines, bonuses or other moneys, out of  
14 the fund into which such taxes, license fees, penalties, fines,  
15 bonuses or other moneys were originally paid, or to credit the  
16 account of the person, association, corporation, body politic,  
17 or public officer entitled to the refund. So much of the  
18 proceeds of the various taxes, license fees, penalties, fines,  
19 bonuses or other moneys as shall be necessary for the payment of  
20 refunds out of the General or Special Funds shall be authorized  
21 by the Governor. In the case of moneys erroneously received by  
22 the Department of Transportation for motor licenses, permits,  
23 rental fees, penalties, fines, bonuses, or other moneys, the  
24 Department of Transportation may make direct refunds when  
25 necessary from funds appropriated therefor from the proceeds of  
26 the various motor license fees, etc. in the Motor License Fund,  
27 which appropriations are hereby authorized. A list of the final  
28 amounts of any such refunds or credits in excess of five  
29 thousand dollars (\$5,000.00) hereafter granted for corporation  
30 taxes, the names of the corporations entitled thereto, and a

1 brief summary of the reasons therefor, and a list of the names  
2 and final amounts of any such refunds or credits in excess of  
3 two hundred dollars (\$200.00) hereafter granted to any persons  
4 or corporations shall be available for public inspection. The  
5 jurisdiction of the Board of Finance and Revenue to hear and  
6 determine a petition for refund, as aforesaid, shall not be  
7 affected or limited (I) by the fact that proceedings for review  
8 by the Board of Finance and Revenue or appeal to the [court of  
9 common pleas of Dauphin County] Commonwealth Court, involving  
10 the same tax or bonus and period for which a refund is sought,  
11 are pending, have been withdrawn, or have been otherwise closed,  
12 provided such proceedings relate to other objections than those  
13 raised in the petition for refund, or provided such petition for  
14 refund is based upon a final judgment or decision of a court of  
15 competent jurisdiction holding the act of Assembly under which  
16 the petitioner paid the tax or other money involved to be  
17 unconstitutional or to have been erroneously interpreted, or  
18 (II) the fact that a petition for resettlement or reassessment  
19 involving the same tax or bonus and period and involving either  
20 the same or different questions than those raised in the  
21 petition for refund is pending has been withdrawn or has been  
22 otherwise closed. All such petitions for refund must be filed  
23 with the board within two years of the payment of which refund  
24 is requested, or within two years of the settlement in the case  
25 of taxes or bonus, whichever period last expired, except

26 \* \* \*

27 Section 2. This act shall take effect July 1, 1975.