

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1487

Session of
1975

INTRODUCED BY MESSRS. BRUNNER, DeMEDIO, MILLIRON AND
O'KEEFE, JUNE 16, 1975

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,
AS AMENDED, JUNE 25, 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,~~ SECTION 235, act of <—
16 March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of
17 1971," amended ~~September 9, 1971 (P.L.437, No.105),~~ JULY 18, <—
18 1974 (NO.165), is amended to read:

19 SECTION 235. APPEAL TO COMMONWEALTH COURT.--ANY PERSON <—
20 AGGRIEVED BY THE DECISION OF THE BOARD OF FINANCE AND REVENUE OR
21 BY THE BOARD'S FAILURE TO ACT UPON A PETITION FOR REVIEW WITHIN
22 SIX MONTHS MAY APPEAL TO THE COMMONWEALTH COURT FROM THE

1 DECISION OF THE BOARD OR OF THE DEPARTMENT, AS THE CASE MAY BE,
2 WITHIN [THE TIME] THIRTY DAYS AND IN THE MANNER NOW OR
3 HEREAFTER PROVIDED BY LAW FOR APPEALS IN THE CASE OF TAX
4 SETTLEMENTS.

5 SECTION 2. CLAUSE (3) OF SECTION 241 OF THE ACT, AMENDED
6 SEPTEMBER 9, 1971 (P.L.437, NO.105), IS AMENDED TO READ:

7 Section 241. Collection upon Failure to Request
8 Reassessment, Review or Appeal.--The department may collect any
9 tax:

10 * * *

11 (3) Within [sixty] thirty days from the date of the decision
12 of the Board of Finance and Revenue upon a petition for review,
13 or of the expiration of the board's time for acting upon such
14 petition, if no appeal has been made; and

15 * * *

16 SECTION 3. SECTIONS 255, 342 AND SUBSECTION (C) OF SECTION <—
17 407 OF THE ACT, AMENDED JULY 18, 1974 (NO.165), AND SECTION 342
18 ADDED AUGUST 31, 1971 (P.L.362, NO.93), ARE AMENDED TO READ:

19 SECTION 255. APPEAL TO THE COMMONWEALTH COURT.--ANY PERSON
20 AGGRIEVED BY THE DECISION OF THE BOARD OF FINANCE AND REVENUE
21 UNDER SECTION 254, OR BY THE BOARD'S FAILURE TO ACT UPON A
22 PETITION FOR REVIEW WITHIN SIX MONTHS MAY APPEAL TO THE
23 COMMONWEALTH COURT FROM THE DECISION OF THE BOARD OR OF THE
24 DEPARTMENT, AS THE CASE MAY BE, WITHIN [THE TIME] THIRTY DAYS
25 AND IN THE MANNER NOW OR HEREAFTER PROVIDED FOR BY LAW FOR
26 APPEALS IN THE CASE OF TAX SETTLEMENTS.

27 SECTION 342. APPEAL TO THE COMMONWEALTH COURT.--ANY PERSON,
28 OR THE COMMONWEALTH, AGGRIEVED BY THE DECISION OF THE BOARD OF
29 FINANCE AND REVENUE MAY APPEAL TO THE COMMONWEALTH COURT FROM
30 THE DECISION OF THE BOARD OF FINANCE AND REVENUE WITHIN [THE

1 TIME] THIRTY DAYS AND IN THE MANNER NOW OR HEREAFTER PROVIDED BY
2 LAW FOR APPEALS FROM DECISIONS OF SAID BOARD IN TAX CASES.

3 SECTION 407. SETTLEMENT AND RESETTLEMENT.--* * *

4 (C) PROMPTLY AFTER THE DATE OF ANY SUCH SETTLEMENT, THE
5 DEPARTMENT SHALL SEND, BY MAIL OR OTHERWISE, A COPY THEREOF TO
6 SUCH CORPORATION. THE TAX, INTEREST, AND PENALTY IMPOSED BY THIS
7 ARTICLE SHALL BE SUBJECT TO THE RIGHT OF RESETTLEMENT, REVIEW,
8 REFUND, AND APPEAL WITHIN [THE TIME] THIRTY DAYS AND IN THE
9 MANNER NOW OR HEREAFTER PROVIDED FOR BY LAW FOR PETITIONS FOR
10 RESETTLEMENT, REVIEW AND REFUND AND FOR APPEALS IN THE CASE OF
11 TAX SETTLEMENTS.

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