

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1464 Session of
1993

INTRODUCED BY STURLA, KUKOVICH, VEON, FAJT, VAN HORNE,
FAIRCHILD, PESCI, FARGO, GORDNER, CLARK, VANCE, NYCE,
ARMSTRONG, SAURMAN, BUXTON, OLASZ, MELIO, WOZNIAK, CURRY,
SCHULER, ROONEY, BELARDI, PISTELLA, CAWLEY, BATTISTO,
GERLACH, JAROLIN AND CIVERA, MAY 3, 1993

REFERRED TO COMMITTEE ON FINANCE, MAY 3, 1993

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 redetermination of
11 additional tax and interest due.

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

14 Section 1. Section 1111-C of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended
16 July 2, 1986 (P.L.318, No.77), is amended to read:

17 Section 1111-C. Determination and Notice of Tax; Review.--

18 (a) If any person shall fail to pay any tax imposed by this
19 article for which he is liable, the department is hereby
20 authorized and empowered to make a determination of additional
21 tax and interest due by such person based upon any information

1 within its possession or that shall come into its possession.
2 All of such determinations shall be made within three years
3 after the date of the recording of the document.

4 (b) Promptly after the date of such determination, the
5 department shall send by mail a copy thereof to the person
6 against whom it was made and to the municipality and school
7 district where the property is situated. Within ninety days
8 after the date upon which the copy of any such determination was
9 mailed, such person may file with the department a petition for
10 redetermination of such taxes. Every petition for
11 redetermination shall state specifically the reasons which the
12 petitioner believes entitle him to such redetermination, and it
13 shall be supported by affirmation that it is not made for the
14 purpose of delay and that the facts set forth therein are true.
15 It shall be the duty of the department within six months after
16 the date of filing of any petition for redetermination to
17 dispose of the petition. Notice of the action taken upon any
18 petition for redetermination shall be given to the petitioner
19 promptly after the date of redetermination by the department.

20 (c) Any person shall have the right to review by the Board
21 of Finance and Revenue and appeal in the same manner and within
22 the same time as provided by law in the case of capital stock
23 and franchise taxes imposed upon corporations.

24 (d) As used in this section, the term "municipality" shall
25 mean a county, city, borough, incorporated town or township.

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