

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 232

Session of
1977

INTRODUCED BY MESSRS. BRUNNER, GARZIA, ZEARFOSS, HASKELL AND
VROON, FEBRUARY 9, 1977

AS AMENDED ON SECOND CONSIDERATION, IN SENATE,
SEPTEMBER 26, 1978

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 an
26 increase in the fee for a lien certificate AND FURTHER
27 PROVIDING FOR TIMELY MAILING OF PETITIONS TO THE BOARD OF
28 FINANCE AND REVENUE.

<—

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

Section 1. Section 213, act of April 9, 1929 (P.L.343,
No.176), known as "The Fiscal Code," is amended to read:

Section 213. Duty to Furnish Record of Tax Liens.--It shall
be the duty of the Department of Revenue to furnish to any
person applying therefor, upon the payment of a fee of [fifty
(50) cents] two dollars (\$2.00) for the use of the Commonwealth,
a certificate showing the character and amount of all liens that
may be of record in the department against any corporation,
association or person under the provisions of any law of this
Commonwealth.

SECTION 2. THE ACT IS AMENDED BY ADDING SECTIONS TO READ: <—

SECTION 1103.1. TIMELY MAILING TREATED AS TIMELY FILING AND <—
PAYMENT.--NOTWITHSTANDING THE PROVISIONS OF ANY STATE TAX LAW TO
THE CONTRARY, WHENEVER A PETITION PERTAINING TO A STATE TAX IS
REQUIRED BY LAW TO BE RECEIVED BY THE BOARD OF FINANCE AND
REVENUE ON OR BEFORE A DAY CERTAIN, THE TAXPAYER SHALL BE DEEMED
TO HAVE COMPLIED WITH SUCH LAW IF THE LETTER TRANSMITTING THE
REPORT OR PAYMENT OF SUCH TAX PETITION WHICH HAS BEEN RECEIVED <—
BY THE DEPARTMENT BOARD IS POSTMARKED BY THE UNITED STATES <—
POSTAL SERVICE ON OR PRIOR TO THE FINAL DAY ON WHICH THE PAYMENT <—
PETITION IS TO BE RECEIVED.

FOR THE PURPOSES OF THIS ARTICLE, PRESENTATION OF A RECEIPT
INDICATING THAT THE REPORT OR PAYMENT PETITION WAS MAILED BY <—
REGISTERED OR CERTIFIED MAIL ON OR BEFORE THE DUE DATE SHALL BE
EVIDENCE OF TIMELY FILING. AND PAYMENT. <—

SECTION 1103.2. EXTENSION OF TIME FOR FILING RETURNS <—
PETITIONS.--NOTWITHSTANDING ANY PROVISION TO THE CONTRARY, THE
DUE DATE FOR FILING A PETITION WITH THE BOARD OF FINANCE AND <—
REVENUE MAY BE EXTENDED:

(A) WHENEVER THE DUE DATE SHALL FALL ON A SATURDAY, SUNDAY

1 OR A LEGAL HOLIDAY, THE DUE DATE SHALL BE EXTENDED TO MIDNIGHT
2 OF THE FIRST FULL BUSINESS DAY FOLLOWING, OR

3 (B) THE BOARD MAY, ON WRITTEN APPLICATION AND FOR GOOD CAUSE
4 SHOWN, GRANT AN EXTENSION OF TIME FOR FILING ANY PETITION
5 REQUIRED UNDER THIS ARTICLE. HOWEVER, SUCH EXTENSION SHALL NOT
6 EXCEED THREE MONTHS.

7 Section ~~2~~ 3. This act shall take effect ~~immediately~~ JANUARY <—
8 1, 1979.