

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 838

Session of
1977

INTRODUCED BY LIVENGOOD, LAUDADIO, PETRARCA, D. R. WRIGHT,
SCHMITT, MILLIRON, WASS AND VALICENTI, MARCH 30, 1977

REFERRED TO COMMITTEE ON FINANCE, MARCH 30, 1977

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," excluding political subdivisions from access to
11 certain tax records.

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

14 Section 1. Subsection (a) of section 356, act of March 4,
15 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971,"
16 added August 31, 1971 (P.L.362, No.93) and amended December 6,
17 1972 (P.L.1432, No.316), is amended to read:

18 Section 356. Cooperation with Other Governmental Agencies.--

19 (a) Notwithstanding the provisions of subsection (f) of section
20 353, the department may permit the Commissioner of Internal
21 Revenue of the United States, or the proper officer of [any
22 political subdivision of this Commonwealth or of] any other

1 state imposing tax based upon the incomes of individuals, or the
2 authorized representative of such officer, to inspect the tax
3 returns of any taxpayer, or may furnish to such officer or his
4 authorized representative an abstract of the return of income of
5 any taxpayer, or supply him with information concerning any item
6 of income contained in any return of any taxpayer. Such
7 permission shall be granted or such information furnished to
8 such officer or his representative only if the statutes of the
9 United States or of such other state, as the case may be, grant
10 substantially similar privileges to the proper officer of this
11 Commonwealth charged with the administration of the personal
12 income tax law thereof.

13 * * *

14 Section 2. This act shall take effect immediately.