

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 31

Session of
1989

INTRODUCED BY LLOYD, WOGAN, HALUSKA, GIGLIOTTI, VEON, NAHILL,
BUSH, G. SNYDER, MRKONIC, THOMAS, COY, TIGUE, RAYMOND, NOYE,
CAWLEY, STUBAN, VAN HORNE, ITKIN, COLAIZZO AND TRICH,
JANUARY 18, 1989

REFERRED TO COMMITTEE ON FINANCE, JANUARY 18, 1989

AN ACT

1 Amending the act of April 9, 1929 (P.L.343, No.176), entitled,
2 as amended, "An act relating to the finances of the State
3 government; providing for the settlement, assessment,
4 collection, and lien of taxes, bonus, and all other accounts
5 due the Commonwealth, the collection and recovery of fees and
6 other money or property due or belonging to the Commonwealth,
7 or 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,
17 authorizing the Commonwealth to issue tax anticipation notes
18 to defray current expenses, implementing the provisions of
19 section 7(a) of Article VIII of the Constitution of
20 Pennsylvania authorizing and restricting the incurring of
21 certain debt and imposing penalties; affecting every
22 department, board, commission, and officer of the State
23 government, every political subdivision of the State, and
24 certain officers of such subdivisions, every person,
25 association, and corporation required to pay, assess, or
26 collect taxes, or to make returns or reports under the laws
27 imposing taxes for State purposes, or to pay license fees or
28 other moneys to the Commonwealth, or any agency thereof,
29 every State depository and every debtor or creditor of the
30 Commonwealth," requiring the Board of Finance and Revenue to
31 issue written opinions to accompany its decisions.

32 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. The act of April 9, 1929 (P.L.343, No.176), known
3 as The Fiscal Code, is amended by adding a section to read:

4 Section 503.1. Written Decisions.--(a) Whenever the Board
5 of Finance and Revenue grants or denies a petition for review or
6 a petition for refund, in whole or in part, the board shall
7 provide written notice of the decision to the petitioner. If the
8 decision denies a petition in whole or in part, the written
9 notice shall advise the petitioner of the procedure by which the
10 petitioner may obtain a written order pursuant to this section.

11 (b) Whenever the board denies a petition for review or a
12 petition for refund, in whole or in part, the board, at the
13 petitioner's request, shall issue a written order which sets
14 forth the decision on the petition, summarizes the relevant
15 factual and legal issues and explains the rationale upon which
16 the decision is based. For purposes of an appeal from a decision
17 of the board, the board shall not be deemed to have issued a
18 final order until it has issued the written order requested by
19 the petitioner.

20 (c) In addition to the requirements of subsections (a) and
21 (b), the board, with the approval of a majority of its members,
22 shall permit the publication of any significant decision which
23 grants or denies a petition for review or a petition for refund
24 in whole or in part. Prior to such publication, the board shall
25 edit the decision to delete any confidential tax information.
26 The disclosure of any remaining information shall be deemed not
27 to violate section 731 of this act. In determining if a decision
28 is significant for the purposes of this subsection, the board
29 shall consider the following:

30 (1) Whether the decision is one of first impression for the

1 board.

2 (2) Whether the decision is contrary to prior board
3 decisions.

4 (3) Whether the decision reverses Department of Revenue
5 policy.

6 (4) Whether the decision involves a unique legal issue or
7 factual situation.

8 (5) Whether the decision could reduce the number of
9 potential petitions in the future by setting forth the board's
10 position on a particular issue.

11 (6) Whether the decision could serve an educational purpose
12 by providing guidance regarding tax matters.

13 (7) Whether the decision could have a substantial fiscal
14 impact for the Commonwealth.

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