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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 278 Session of  
2017

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INTRODUCED BY GORDNER, FOLMER, BREWSTER, SCHWANK, COSTA AND  
RAFFERTY, JANUARY 31, 2017

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REFERRED TO FINANCE, JANUARY 31, 2017

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AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania  
2 Consolidated Statutes, in general provisions, further  
3 providing for requirements for requests.

4 The General Assembly of the Commonwealth of Pennsylvania  
5 hereby enacts as follows:

6 Section 1. Section 8424(b) of Title 53 of the Pennsylvania  
7 Consolidated Statutes is amended and the section is amended by  
8 adding a subsection to read:

9 § 8424. Requirements for requests.

10 \* \* \*

11 (b) Requests for prior year returns.--

12 (1) Except as provided in paragraph (2), an initial  
13 inquiry by a local taxing authority regarding a taxpayer's  
14 compliance with any eligible tax may include taxes required  
15 to be paid or tax returns required to be filed no more than  
16 three years prior to the mailing date of the notice.

17 (2) A local taxing authority may make a subsequent  
18 request for a tax return or supporting information if, after

1 the initial request, the local taxing authority determines  
2 that the taxpayer failed to file a tax return, underreported  
3 income or failed to pay a tax for one or more of the tax  
4 periods covered by the initial request.

5 [This subsection shall not apply if the local taxing authority  
6 has sufficient information to indicate that the taxpayer failed  
7 to file a required return or pay an eligible tax which was due  
8 more than three years prior to the date of the notice.]

9 (b.1) Limitation on requests.--Subsection (b) shall not  
10 apply if the local taxing authority has sufficient information  
11 to indicate that the taxpayer failed to file a required return  
12 or pay an eligible tax that was due at least three years and not  
13 more than 10 years prior to the date of the notice.

14 \* \* \*

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