

TAXPAYERS AUTHORIZED TO INSPECT FISCAL RECORDS OF SECOND CLASS A CITIES

Act of Jul. 24, 1941, P.L. 503, No. 196

Cl. 11

AN ACT

Authorizing taxpayers in cities of the second class A to inspect the books and records of such cities at any reasonable time, and prescribing a procedure for enforcing such right of inspection.

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

Section 1. All fiscal records, minute books and documents of cities of the second class A shall be open to the inspection of any taxpayer, his, her or its agent, upon demand therefor, but the proper officers charged with the custody of such records, books and documents may make reasonable rules and regulations designating the time and place of such inspection.

In case any officials or officers shall refuse to permit the inspection of any fiscal record, minute book or document, the taxpayer may file a petition with the court of common pleas setting forth his reasons for making such inspection, and, if after hearing on said petition, of which hearing the officials of said city shall be given due notice and the opportunity to appear and be heard as provided by law, the court deems such reasons proper it shall order the officer to permit the inspection to be made at a reasonable time and place and shall also order such official or officer to pay the costs of such court proceeding.

Section 2. The provisions of this act shall become effective immediately upon final enactment.