



TO: The Honorable Members of the House Finance Committee

FROM: Neal Leshner, Director, Government Affairs

DATE: September 25, 2024

RE: **Support HB 1994 – Pennsylvania Board of Finance and Revenue Appeals Reform**

On behalf of the Pennsylvania Chamber of Business and Industry, the largest, broad-based business advocacy organization in the Commonwealth, representing nearly 10,000 member companies of all sizes from across all commercial and industrial sectors, I write in support of HB 1994.

This legislation would allow the Board of Finance and Revenue (BF&R) to consider late filed tax appeals from the Department of Revenue (DOR) if the taxpayer shows good cause. Taxpayers who disagree with a final decision made by DOR currently have 60 days to appeal the decision to the BF&R. Without the ability to accept late-filed appeals, cases are dismissed on a technicality rather than on the merits.

It also establishes a settlement process at the BF&R as an alternative to the formal and lengthy court appeals process. The ability to settle disputes at the BF&R will provide for a quicker and fairer resolution to tax disputes, particularly for smaller businesses which do not have the resources for a drawn-out appeals process or litigation in the Commonwealth Court.

For any questions or further discussion, please contact Neal Leshner, Director of Government Affairs, at nlesher@pachamber.org or 717-507-9240.