## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## SENATE BILL

No. 534

Session of 2023

INTRODUCED BY COLEMAN, MARCH 20, 2023

REFERRED TO FINANCE, MARCH 20, 2023

## AN ACT

Amending the act of April 9, 1929 (P.L.343, No.176), entitled "An act relating to the finances of the State government; 2 providing for cancer control, prevention and research, for 3 ambulatory surgical center data collection, for the Joint 4 Underwriting Association, for entertainment business 5 financial management firms, for private dam financial 6 7 assurance and for reinstatement of item vetoes; providing for the settlement, assessment, collection, and lien of taxes, 8 bonus, and all other accounts due the Commonwealth, the 9 collection and recovery of fees and other money or property 10 11 due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, 12 the custody and disbursement or other disposition of funds 13 and securities belonging to or in the possession of the 14 Commonwealth, and the settlement of claims against the 15 Commonwealth, the resettlement of accounts and appeals to the 16 courts, refunds of moneys erroneously paid to the 17 Commonwealth, auditing the accounts of the Commonwealth and 18 all agencies thereof, of all public officers collecting 19 moneys payable to the Commonwealth, or any agency thereof, 20 21 and all receipts of appropriations from the Commonwealth, 22 authorizing the Commonwealth to issue tax anticipation notes to defray current expenses, implementing the provisions of 23 section 7(a) of Article VIII of the Constitution of 24 25 Pennsylvania authorizing and restricting the incurring of certain debt and imposing penalties; affecting every 26 department, board, commission, and officer of the State 27 government, every political subdivision of the State, and 28 certain officers of such subdivisions, every person, 29 association, and corporation required to pay, assess, or 30 31 collect taxes, or to make returns or reports under the laws 32 imposing taxes for State purposes, or to pay license fees or 33 other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the 34 35 Commonwealth," in bonus and tax reports and returns and

- 1 reports and records relating to tax collections, further
- 2 providing for confidential information.
- 3 The General Assembly of the Commonwealth of Pennsylvania
- 4 hereby enacts as follows:
- 5 Section 1. Section 731 of the act of April 9, 1929 (P.L.343,
- 6 No.176), known as The Fiscal Code, is amended to read:
- 7 Section 731. Confidential Information.--[Except as provided
- 8 by law, any Any information gained by any administrative
- 9 department, board, or commission, as a result of any returns,
- 10 [reports, correspondence, claims,] investigations, hearings[,
- 11 certifications] or verifications required or authorized under
- 12 the statutes of the Commonwealth imposing taxes or bonus for
- 13 State purposes, or providing for the collection of the same,
- 14 [providing for credits as administered by the Department of
- 15 Revenue independently or in conjunction with other agencies or
- 16 revenue transfers to improvement or economic development zones]
- 17 shall be confidential except for official purposes, and except
- 18 that such information may be given to any other state or to the
- 19 Government of the United States, where such state or the United
- 20 States by law authorizes the furnishing of similar information
- 21 to the Commonwealth of Pennsylvania. Any person or agent
- 22 divulging such information shall be deemed guilty of a
- 23 misdemeanor, and, upon conviction thereof shall be sentenced to
- 24 pay a fine not in excess of five hundred dollars (\$500.00), or
- 25 to undergo imprisonment for not more than three (3) years, or
- 26 both, in the discretion of the court.
- 27 For purposes of this section, information regarding [the
- 28 amounts of] refunds or credits and the [identity] <u>names</u> of the
- 29 persons or corporations entitled thereto, which is available for
- 30 public inspection under the provisions of this act, shall not be
- 31 deemed confidential.

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