

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2704

Session of
1986

INTRODUCED BY TIGUE, CAWLEY, BLAUM, DOMBROWSKI, STABACK, VEON,
NOYE, OLASZ, KUKOVICH, DISTLER, FREEMAN, F. TAYLOR, BELFANTI,
GODSHALL, YANDRISEVITS, MARKOSEK, KOSINSKI, ARTY, HALUSKA,
WOGAN, E. Z. TAYLOR, HERMAN, MORRIS, J. L. WRIGHT, PETRARCA,
FOX AND CAPPABIANCA, JULY 1, 1986

REFERRED TO COMMITTEE ON FINANCE, JULY 1, 1986

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," further providing for the limitation on refunds
11 and credits.

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

14 Section 1. Section 350 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, added August 31,
16 1971 (P.L.362, No.93), is amended to read:

17 Section 350. Limitations on Refund or Credit.--Any
18 application for refund must be filed with the Board of Finance
19 and Revenue within [three] seven years from the time the return
20 is required to be filed.

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