

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2900 Session of
2002

INTRODUCED BY LEWIS, ARGALL, BARD, BARRAR, BENNINGHOFF,
CAPPELLI, CREIGHTON, DALLY, GEORGE, GODSHALL, GORDNER,
HENNESSEY, HERSHEY, LEH, SAYLOR, SCAVELLO, SHANER, STEELMAN,
THOMAS, TIGUE AND YOUNGBLOOD, OCTOBER 8, 2002

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 8, 2002

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 cooperation with other
11 government agencies.

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

14 Section 1. Section 356(a) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended
16 December 9, 1982 (P.L.1047, No.246), is amended to read:

17 Section 356. Cooperation with Other Governmental Agencies.--

18 (a) Notwithstanding the provisions of subsection (f) of section
19 353, the department may permit the Commissioner of Internal
20 Revenue of the United States, or the proper officer of any
21 political subdivision of this Commonwealth or of any other state

1 imposing tax based upon the incomes of individuals, or the
2 authorized representative of such officer, to inspect the tax
3 returns of any taxpayer, or may furnish to such officer or his
4 authorized representative an abstract of the return of income of
5 any taxpayer, or supply him with information concerning any item
6 of income contained in any return of any taxpayer, within one
7 year of proper request made to the department. Such permission
8 shall be granted or such information furnished to such officer
9 or his representative only if the statutes of the United States
10 or of such other state, as the case may be, grant substantially
11 similar privileges to the proper officer of this Commonwealth
12 charged with the administration of the personal income tax law
13 thereof. An officer or authorized agent of any county imposing a
14 personal property tax shall be furnished the following
15 information from such returns upon payment to the department of
16 the cost of collecting and reproducing the requested
17 information:

18 (1) Name, address and social security number of the
19 taxpayer; and

20 (2) If the taxpayer has reported dividends or interest.

21 * * *

22 Section 2. This act shall take effect immediately.