

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

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