
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **417** Session of
1961

INTRODUCED BY MESSRS. WEINER, DISILVESTRO AND
SILVERT, MARCH 20, 1961.

REFERRED TO COMMITTEE ON EDUCATION, MARCH 20, 1961.

AN ACT

Amending the act of May 23 1949 (P L 1669) entitled as amended "An act to provide revenue for school districts of the first class by imposing a tax on persons engaging in certain businesses professions occupations trades vocations and commercial activities therein providing for its levy and collection conferring and imposing powers and duties on the Board of Public Education receiver of school taxes and school treasurer in such districts and prescribing penalties" establishing an alternative appeal procedure in certain cases

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through is to be omitted from bill. Underlining indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows

1 Section 1 Subsection (b) of section 7 act of May 23 1949 (P L 1669)
2 entitled as amended "An act to provide revenue for school districts of
3 the first class by imposing a tax on persons engaging in certain bus-
4 inesses professions occupations trades vocations and commercial activities
5 therein providing for its levy and collection conferring and imposing
6 powers and duties on the Board of Public Education receiver of school
7 taxes and school treasurer in such districts and prescribing penalties"
8 reenacted and amended May 10 1951 (P L 265) is amended to read

9 Section 7 Powers and Duties of Collector Board of Appeals * * *

10 (b) The collector is hereby charged with the enforcement of the
11 provisions of this act and is hereby empowered to prescribe adopt
12 promulgate and enforce rules and regulations relating to any matter
13 pertaining to the administration and enforcement of this act including
14 provisions for the re-examination and correction of returns and pay-
15 ments alleged or found to be incorrect or as to which an overpayment
16 is claimed or found to have occurred Any person aggrieved by any
17 decision of the collector shall have the right of appeal to the court of

1 common pleas as in other cases provided however in cases exclusively
2 involving compromise of taxes or abatement in whole or in part of pen-
3 alties and interest the taxpayer shall have the right by petition to re-
4 quest relief by the Board of Appeals to be established as hereinafter
5 directed and constituted

6 The Board of Public Education in each school district of the first
7 class shall establish a Board of Appeals consisting of at least three (3)
8 members of the board and such other person or persons as it shall desig-
9 nate A majority of the members of the Board of Appeals may act upon
10 any matter within its jurisdiction There shall be no appeal from any
11 decision of the Board of Appeals

12 The Board of Appeals shall receive consider and render decisions
13 on petitions filed with it requesting either or both of

14 (1) An abatement in whole or in part of penalties and interest

15 (2) A compromise of the tax

16 Petitions shall be filed by the taxpayer within sixty (60) days after
17 the date of mailing of notice of assessment to the taxpayer or his repre-
18 sentative in cases involving assessments made after the effective date of
19 this act and within six (6) months from the effective date of this act
20 in cases involving taxes due after January 1 1950 and prior to the effec-

1 tivo date of this act All such petitions shall be under oath and shall
2 state the reasons supporting the request for relief The petitioner shall
3 have the right to be heard in person or by counsel or both before the
4 Board of Appeals which shall hear the case within sixty (60) days of
5 receipt of the petition Decisions of the Board of Appeals shall be ren-
6 dored within ninety (90) days after hearing and a copy thereof shall be
7 promptly transmitted to the taxpayer or his representative Upon the
8 rendition of a decision by the Board of Appeals approving the request
9 for compromise or for abatement of penalties and interest and upon
10 payment by the taxpayer of the amount of tax in the manner stated in
11 the decision of the Board of Appeals the claim of the school district
12 shall be marked paid upon the records of the Department of Collections
13 and any judgment or lien of record which may exist with respect to
14 such claim shall be marked satisfied by the school district The cost of sat-
15 isfying such judgment or lien shall be paid by the taxpayer unless other-
16 wise ordered by the Board of Appeals

17 The Board of Appeals shall have the power to prescribe promulgate
18 and enforce such rules and regulations as may be necessary to imple-

1 ment the administration of the provisions of this section

2 * * *

3 Section 2 This act shall take effect immediately

We certify that this bill has passed the Senate and the House of Representatives.

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved The day of A. D. 1961.

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Governor