

## No. 140

## AN ACT

## HB 1487

Amending the act of March 4, 1971 (P.L. 6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," expressly providing for the appeal period to conform to the Appellate Court Jurisdiction Act of 1970 and reducing the amount of time the department is required to wait before collecting taxes after a decision of the Board of Finance and Revenue.

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

Section 1. Section 235, act of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971," amended July 18, 1974 (P.L.466, No.165), is amended to read:

Section 235. Appeal to Commonwealth Court.—Any person aggrieved by the decision of the Board of Finance and Revenue or by the board's failure to act upon a petition for review within six months may appeal to the Commonwealth Court from the decision of the board or of the department, as the case may be, within **[the time] thirty days** and in the manner now or hereafter provided by law for appeals in the case of tax settlements.

Section 2. Clause (3) of section 241 of the act, amended September 9, 1971 (P.L.437, No.105), is amended to read:

Section 241. Collection upon Failure to Request Reassessment, Review or Appeal.—The department may collect any tax:

\* \* \*

(3) Within **[sixty] thirty** days from the date of the decision of the Board of Finance and Revenue upon a petition for review, or of the expiration of the board's time for acting upon such petition, if no appeal has been made; and

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Section 3. Sections 255 and 342 of the act, amended July 18, 1974 (P.L.466, No.165), are amended to read:

Section 255. Appeal to the Commonwealth Court.—Any person aggrieved by the decision of the Board of Finance and Revenue under section 254, or by the board's failure to act upon a petition for review within six months may appeal to the Commonwealth Court from the decision of the board or of the department, as the case may be, within **[the time] thirty days** and in the manner now or hereafter provided for by law for appeals in the case of tax settlements.

Section 342. Appeal to the Commonwealth Court.—Any person, or the Commonwealth, aggrieved by the decision of the Board of Finance and Revenue may appeal to the Commonwealth Court from the decision of the Board of Finance and Revenue within **[the time] thirty days** and in the manner now or hereafter provided by law for appeals from decisions of said board in tax cases.

Section 4. Section 344 of the act, added August 31, 1971 (P.L.362, No.93), is amended to read:

Section 344. Collection upon Failure to Request Reassessment, Review or Appeal.—The department may collect any tax:

(1) After ninety days from the date of mailing of a copy of the notice of assessment, if no petition for reassessment has been filed;

(2) After ninety days from the date of mailing of notice of the department's action thereon, if no petition for review has been filed;

(3) Within **[sixty] thirty** days from the date of mailing of notice of the decision of the Board of Finance and Revenue upon a petition for review or from the expiration of the board's time for acting upon such petition, if no decision has been made; or

(4) Immediately, in all cases of judicial sales, receiverships, assignments or bankruptcies.

In any such proceeding for the collection of the tax imposed by this article, the person against whom the assessment was made shall not be permitted to set up any ground of defense that might have been presented to the department, the Board of Finance and Revenue or the Commonwealth Court if such person had properly pursued his administrative remedies under this article.

Section 5. Subsection (c) of section 407 of the act, amended July 18, 1974 (P.L.466, No.165), is amended to read:

Section 407. Settlement and Resettlement.—\* \* \*

(c) Promptly after the date of any such settlement, the department shall send, by mail or otherwise, a copy thereof to such corporation. The tax, interest, and penalty imposed by this article shall be subject to the right of resettlement, review, **and** refund**[, and appeal]** within the time and in the manner now or hereafter provided for by law for petitions for resettlement, review and refund and **to the right of appeal within thirty days and in the manner now or hereafter provided for by law** for appeals in the case of tax settlements.

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APPROVED—The 3rd day of December, A. D. 1975.

MILTON J. SHAPP