

No. 338

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.

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

Taxation: school districts of first class.

Section 1. Subsection (b) of section 7, 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," reenacted and amended May 10, 1951 (P. L. 265), is amended to read:

Subsection (b), section 7, act of May 23, 1949, P. L. 1669, reenacted and amended May 10, 1951, P. L. 265, further amended.

Section 7. Powers and Duties of Collector; *Board of Appeals*.— * * *

(b) The collector is hereby charged with the enforcement of the provisions of this act, and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this act, including provisions for the re-examination and correction of returns and payments alleged or found to be incorrect or as to which an overpayment is claimed or found to have occurred. Any person aggrieved by any decision of the collector shall have the right of appeal to the court of common pleas, as in other cases: *Provided, however, in cases exclusively involving compromise of taxes or abatement in whole or in part of penalties and interest, the taxpayer shall have the right by petition to request relief by the Board of Appeals to be established as hereinafter directed and constituted.*

The Board of Public Education in each school district of the first class shall establish a Board of Appeals consisting of at least three (3) members of the board and

such other person or persons as it shall designate. A majority of the members of the Board of Appeals may act upon any matter within its jurisdiction. There shall be no appeal from any decision of the Board of Appeals.

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

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

(2) A compromise of the tax.

Petitions shall be filed by the taxpayer within sixty (60) days after the date of mailing of notice of assessment to the taxpayer, or his representative, in cases involving assessments made after the effective date of this act, and within six (6) months from the effective date of this act in cases involving taxes due after January 1, 1950, and prior to the effective date of this act. All such petitions shall be under oath and shall state the reasons supporting the request for relief. The petitioner shall have the right to be heard in person or by counsel, or both, before the Board of Appeals which shall hear the case within sixty (60) days of receipt of the petition. Decisions of the Board of Appeals shall be rendered within ninety (90) days after hearing and a copy thereof shall be promptly transmitted to the taxpayer or his representative. Upon the rendition of a decision by the Board of Appeals approving the request for compromise or for abatement of penalties and interest and upon payment by the taxpayer of the amount of tax in the manner stated in the decision of the Board of Appeals, the claim of the school district shall be marked paid upon the records of the Department of Collections and any judgment or lien of record which may exist with respect to such claim shall be marked satisfied by the school district. The cost of satisfying such judgment or lien shall be paid by the taxpayer unless otherwise ordered by the Board of Appeals.

The Board of Appeals shall have the power to prescribe, promulgate and enforce such rules and regulations as may be necessary to implement the administration of the provisions of this section.

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Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 14th day of July A. D. 1961.

DAVID L. LAWRENCE