

No. 165

AN ACT

HB 614

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," changing the provisions relating to appeals from the Board of Finance and Revenue.

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

Section 1. Sections 235 and 255, act of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971," amended September 9, 1971 (P.L.437, No.105), are 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 **[within sixty days,]** appeal to the Commonwealth Court from the decision of the board or of the department, as the case may be, **[and, except for the sixty-day period for appeal provided herein,]** *within the time and* in the manner now or hereafter provided by law for appeals in the case of tax settlements.

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 **[within sixty days,]** appeal to the Commonwealth Court from the decision of the board or of the department, as the case may be, **[and, except for the sixty-day period for appeal provided herein,]** *within the time and* in the manner now or hereafter provided for by law for appeals in the case of tax settlements.

Section 2. Section 342 of the act, added August 31, 1971 (P.L.362, No.93), is amended to read:

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

Section 3. Subsection (c) of section 407 of the act, amended September 9, 1971 (P.L.437, No.105), 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. [Any corporation or the Commonwealth, aggrieved by the decision of the Board of Finance and Revenue, or by the board's failure to act upon its petition for review within six months, may within sixty days thereafter appeal to the Commonwealth Court from the decision of the Board of Finance and Revenue.] *The tax, interest, and penalty imposed by this article shall be subject to the right of resettlement, review, 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 for appeals in the case of tax settlements.*

* * *

Section 4. This act shall take effect immediately.

APPROVED—The 18th day of July, A. D. 1974.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 165.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive, flowing style.

Secretary of the Commonwealth.