

No. 1978-278

## AN ACT

## HB 232

Amending the act of April 9, 1929 (P.L.343, No.176), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," providing an increase in the fee for a lien certificate and further providing for timely mailing of petitions to the Board of Finance and Revenue.

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

Section 1. Section 213, act of April 9, 1929 (P.L.343, No.176), known as "The Fiscal Code," is amended to read:

Section 213. Duty to Furnish Record of Tax Liens.—It shall be the duty of the Department of Revenue to furnish to any person applying therefor, upon the payment of a fee of [fifty (50) cents] *two dollars (\$2.00)* for the use of the Commonwealth, a certificate showing the character and amount of all liens that may be of record in the department against any corporation, association or person under the provisions of any law of this Commonwealth.

Section 2. The act is amended by adding sections to read:

***Section 1103.1. Timely Mailing Treated as Timely Filing.—Notwithstanding the provisions of any State tax law to the contrary, whenever a petition pertaining to a State tax is required by law to be received by the Board of Finance and Revenue on or before a day certain, the taxpayer shall be deemed to have complied with such law if the letter transmitting the petition which has been received by the board is postmarked by the United States Postal Service on or prior to the final day on which the petition is to be received.***

***For the purposes of this article, presentation of a receipt indicating that the petition was mailed by registered or certified mail on or before the due date shall be evidence of timely filing.***

**Section 1103.2. Extension of Time for Filing Petitions.—**  
**Notwithstanding any provision to the contrary, the due date for filing a**  
**petition with the Board of Finance and Revenue may be extended:**

**(a) Whenever the due date shall fall on a Saturday, Sunday or a legal**  
**holiday, the due date shall be extended to midnight of the first full business**  
**day following, or**

**(b) The board may, on written application and for good cause shown,**  
**grant an extension of time for filing any petition required under this article.**  
**However, such extension shall not exceed three months.**

Section 3. This act shall take effect January 1, 1979.

APPROVED—The 26th day of November, A. D. 1978.

MILTON J. SHAPP