## No. 1981-140

## AN ACT

## HB 1546

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," further providing for the refund of moneys erroneously paid to agencies under the Governor's jurisdiction.

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

Section 1. Section 503, act of April 9, 1929 (P.L.343, No.176), known as "The Fiscal Code," is amended by adding subsections to read:

Section 503. Refunds of State Taxes, License Fees, Et Cetera.—The Board of Finance and Revenue shall have the power, and its duty shall be,

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(g) Notwithstanding any provisions to the contrary, any refund of charges and fees erroneously collected by and due and owing from any State-owned hospital, school or other institution maintained by the Department of Public Welfare or the Department of Health shall be paid directly out of collections by such institution after approval by the department comptroller.

(h) Notwithstanding any provisions to the contrary, refunds of fees for licenses, permits and rentals erroneously collected by the departments, boards and commissions shall be paid directly out of collections by such departments, boards and commissions after approval by their respective comptrollers.

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Section 2. This act shall take effect immediately.

APPROVED—The 17th day of December, A. D. 1981.

## DICK THORNBURGH