

No. 38

AN ACT

HB 1489

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," making an editorial correction.

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

Section 1. Subsection (b) of section 253, act of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971," is amended to read:

Section 253. Refund Petition.—* * *

(b) A refund or credit of tax, interest or penalty, paid as a result of an assessment made by the department under section [232]231, shall be made only where the person who has actually paid the tax files with the department a petition for a refund with the department within six months after the date the notice of assessment was mailed. The filing of a petition for refund, under the provisions of this subsection, shall not affect the abatement of interest, additions or penalties to which the person may be entitled by reason of his payment of the assessment.

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APPROVED—The 8th day of April, A. D. 1976.

MILTON J. SHAPP