
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2612 Session of
2024

INTRODUCED BY M. BROWN, BERNSTINE, HAMM AND GILLEN,
OCTOBER 1, 2024

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 1, 2024

AN ACT

1 Amending the act of December 20, 1996 (P.L.1504, No.195),
2 entitled "An act providing for the rights and privileges of
3 taxpayers, for designation of a taxpayers' rights advocate
4 and for the powers, duties and responsibilities of the
5 Department of Revenue and the Taxpayers' Rights Advocate," in
6 taxpayers' rights, further providing for abatement of certain
7 interest, penalties and additions to tax and for authority to
8 remove lien; and, in intradepartmental documents and reports,
9 further providing for technical memoranda and for advisory
10 opinions.

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

13 Section 1. Sections 204(a), 211, 302 and 303 of the act of
14 December 20, 1996 (P.L.1504, No.195), known as the Taxpayers'
15 Bill of Rights, are amended to read:

16 Section 204. Abatement of certain interest, penalties and
17 additions to tax.

18 (a) Interest attributable to errors and delays by the
19 department.--In the case of any assessment or final
20 determination of interest, the secretary [may] shall abate the
21 assessment or final determination of all [or any part] interest
22 for any period for the following:

1 (1) Any deficiency or any tax finally determined to be
2 due attributable in whole or in part to any error or delay by
3 an officer or employee of the department acting in his or her
4 official capacity in performing a ministerial act.

5 (2) Any payment of any tax to the extent that any error
6 or delay in such payment is attributable to such officer or
7 employee being erroneous or dilatory in performing a
8 ministerial act.

9 * * *

10 Section 211. [Authority to remove] Removal of lien.

11 (a) Removal by department.--The secretary shall file
12 paperwork to remove the lien on any property within 24 hours and
13 shall [promptly] immediately notify the property owner that the
14 paperwork to remove the lien has been [removed] filed if any of
15 the following apply:

16 (1) the debt which underlies the lien has been otherwise
17 satisfied;

18 (2) removal of the lien will facilitate the collection
19 of the outstanding debt; or

20 (3) the taxpayer has entered into an agreement under
21 section 205 to satisfy the outstanding debt by means of
22 installment payments and such agreement provides for the
23 removal of the lien.

24 (b) Processing of removal.--Upon receipt of paperwork to
25 remove a lien under subsection (a), the county office
26 responsible for overseeing liens shall process the removal of
27 the lien within 48 hours of receipt.

28 Section 302. Technical memoranda.

29 (a) Issuance.--Technical memoranda issued by the secretary
30 shall be provided to taxpayers and others of existing

1 interpretations of laws and regulations by the department or
2 changes to the statutory or case law of interest to the public.
3 [Where and to the extent that an opinion of the legal counsel of
4 the department is deemed to be of sufficient significance and
5 general applicability to a group or group of taxpayers, the
6 opinion shall be likewise provided.]

7 (b) Publication.--All technical memoranda shall be published
8 and made available to the public on the department's publicly
9 accessible Internet website via a searchable database.

10 Section 303. Advisory opinions.

11 (a) Advisory opinions to taxpayers.--With respect to taxes
12 administered by the secretary, the secretary shall [be required
13 to] render advisory opinions within 90 days of the receipt of a
14 petition for such an opinion. This period may be extended by the
15 secretary, for good cause shown, for no more than 30 additional
16 days. An advisory opinion shall be rendered to any person
17 subject to a tax or liability under this act or claiming
18 exemption from a tax or liability.

19 (b) Advisory opinions to nontaxpayers.--In the discretion of
20 the secretary, [they] advisory opinions may also be rendered to
21 any nontaxpayer, including, but not limited to, a local
22 official, petitioning on behalf of a local jurisdiction or the
23 head of a State agency petitioning on behalf of the agency.
24 [Advisory opinions, which]

25 (c) Publication.--All advisory opinions shall be published
26 and made available to the public[,] on the department's publicly
27 accessible Internet website via a searchable database. The
28 secretary shall redact personal or confidential taxpayer
29 information contained in an advisory opinion.

30 (d) Effect of advisory opinions.--Advisory opinions shall

1 not be binding upon the secretary except with respect to the
2 person to whom such opinion is rendered. A subsequent
3 modification by the secretary of an advisory opinion shall apply
4 prospectively and only when the person to whom such modification
5 is rendered is actually notified of the modification.

6 (e) Petition for advisory opinion.--A petition for an
7 advisory opinion shall contain a specific set of facts, be
8 submitted in the form prescribed by the secretary and be subject
9 to the rules and regulations as the secretary may promulgate for
10 procedures for submitting such a petition.

11 Section 2. This act shall take effect in 60 days.