
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 564 Session of
2023

INTRODUCED BY ZIMMERMAN, HAMM, JAMES, JOZWIAK AND KEEFER,
MARCH 20, 2023

REFERRED TO COMMITTEE ON FINANCE, MARCH 20, 2023

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," in personal income tax, further providing for
11 examination.

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

14 Section 1. Section 355 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, is amended to read:

16 Section 355. Examination.--The department, or any agent
17 authorized in writing by it, is hereby authorized to examine the
18 books, papers and records of any taxpayer or supposed taxpayer,
19 and to require the production of a copy of his return as made to
20 and filed with the Federal Government, if one was so made and
21 filed in order to verify the accuracy of any return made, or if
22 no return was made, to ascertain and assess the tax imposed by

1 this article. The department or its agent shall examine in
2 person, at the physical location of the taxpayer, any requested
3 books, papers and records if the requested books, papers and
4 records comprise twenty-five pages or more in total. The
5 department shall provide the taxpayer written notification of an
6 in-person examination of the requested books, papers and records
7 fourteen business days prior to the in-person examination. Every
8 such taxpayer or supposed taxpayer is hereby directed and
9 required to give to the department or its duly authorized agent
10 the means, facilities and opportunity for such examinations and
11 investigations as are hereby provided and authorized. The
12 department is hereby authorized to examine any person under oath
13 concerning any income which was or should have been returned for
14 taxation, and to this end may compel the production of books,
15 papers and records and the attendance of all persons, whether as
16 parties or witnesses, whom it believes have knowledge of such
17 income. The procedure for such hearing or examination shall be
18 the same as that provided by ["The] The Fiscal Code["] relating
19 to inquisitorial powers of fiscal officers.

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