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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 971 Session of  
2013

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INTRODUCED BY STACK AND FARNESE, JUNE 11, 2013

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REFERRED TO FINANCE, JUNE 11, 2013

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AN ACT

1 Providing for confidentiality of tax information in cities of  
2 the first class; and prescribing a penalty.

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

5 Section 1. Confidentiality of tax information.

6 (a) General rule.--Any information gained by a city of the  
7 first class as a result of any tax audit, tax return, tax  
8 report, investigation of tax liability, administrative hearing  
9 regarding tax liability or verification with respect to tax  
10 liability shall be confidential tax information. It shall be  
11 unlawful, except for official purposes or as provided by law,  
12 for an officer, employee or agent of a city of the first class  
13 to:

14 (1) Divulge or make known in any manner any confidential  
15 information gained in any such return, investigation, hearing  
16 or verification to any person.

17 (2) Permit confidential tax information or any book  
18 containing any abstract or particulars thereof to be seen or

1 examined by any person.

2 (3) Print, publish or make known in any manner any  
3 confidential tax information.

4 (b) Penalty.--A person who violates subsection (a) commits a  
5 misdemeanor of the third degree, and shall, upon conviction, be  
6 ordered to pay a fine of not more than \$2,500 and costs or to a  
7 term of imprisonment for not more than one year, or both. If the  
8 person is an officer or employee of the city, the officer or  
9 employee shall be dismissed from office or discharged from  
10 employment.

11 Section 2. Effective date.

12 This act shall take effect in 60 days.