

Administrative:

Pennsylvania: New Law Adds Layer of Potential Compromise in Tax Appeals Process at Board of Finance and Revenue

S.B. 1051, signed by gov. 10/29/24. New law revises aspects of the tax appeals process at the Pennsylvania Board of Finance and Revenue (BFR) by providing for a formal settlement conference process that includes the appointment of a settlement officer to preside over the settlement conference and facilitate a settlement between the taxpayer and Pennsylvania Department of Revenue (Department). Under the legislation, this new settlement conference process may be initiated by the Department, taxpayer, or BFR, and the parties have the option to not participate. This newer settlement conference process supplements the current compromise process that resides with the Department. Other provisions in the bill include lengthening the time to file an appeal petition with the BFR for Article III Pennsylvania personal income tax assessments from 60 days to 90 days, as well as allowing for an additional 30-day extension. Please contact us with any questions.

URL: https://www.legis.state.pa.us/cfdocs/billinfo/bill_history.cfm?year=2023&sind=0&body=S&type=B&bn=1051

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