

**CHAPTER 146. ADMINISTRATION AND COLLECTION**

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**§ 146.1. Tax collector powers and duties.**

(a) The tax collector is responsible to administer, receive, assess and collect the school district personal income tax levied by a board under the act.

(b) Subject to subsection (c), a tax collector shall have all the same powers, rights, responsibilities and duties for the collection of the school district personal income tax that are available for the collection of municipal taxes that may be imposed by law, including taxes imposed under the following:

- (1) The Local Tax Enabling Act.
- (2) Title 53 of *Pennsylvania Consolidated Statutes* §§ 8421—8438 (relating to the Local Taxpayer Bill of Rights Act).
- (3) As otherwise provided by law.

(c) A tax collector is required to accept a taxpayer's adjusted Pennsylvania taxable personal income subject to timely Department determination and adjustment or assessment for which all appeals have been exhausted.

(d) A tax collector may disclose to or allow the Department to examine school district personal income tax returns, records, documents or information of a taxpayer within the tax collector's possession, whether obtained through audit or otherwise, for purposes of carrying out the tax collector's powers and duties under this section. Any disclosures under this subsection qualify as a disclosure for official purposes under 53 Pa.C.S. § 8347 (relating to confidentiality of tax information).

**§ 146.2. Access to Department returns and records.**

(a) The Department will use the Department of Community and Economic Development's Local Withholding Tax Register as prescribed under section 351 of the act (53 P. S. § 6926.351), regarding tax register and local tax withholding register, to determine the official tax collectors for a school district.

(b) Upon request, the Department may provide a tax collector by electronic transmittal an abstract of a current or former resident individual taxpayer's Pennsylvania Personal Income Tax return for purposes of the tax collector administering and collecting the school district's school district personal income tax. The Department may provide or make available for inspection and duplication, in a format determined by the Department, other taxpayer returns, records and information that the Department deems necessary for a tax collector to administer a school district personal income tax.

(c) A tax collector shall execute a confidentiality agreement as prescribed by the Department before the Department will disclose tax information under subsection (b).

(d) A tax collector shall reimburse the Department for the costs associated with the disclosure of tax information under subsection (b). The Department will prescribe a fee schedule outlining the costs. The Department will deny any request without payment of the fee.

(e) Federal Income Tax returns, records or information in the Department's possession are strictly confidential and will not be disclosed to a tax collector. Federal tax returns, records and information within the possession of the Internal Revenue Service shall be obtained directly from the Internal Revenue Service, subject to Federal law applicable to disclosure of Federal tax returns, records and information.

### § 146.3. Refunds.

Title 53 of the *Pennsylvania Consolidated Statutes* § 8425 (relating to refunds of overpayments) applies to refunds for overpayments of any personal income tax.

#### Cross References

This section cited in 61 Pa. Code § 143.7 (relating to overpayment carryover).

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