

CHAPTER 148. TAX APPEALS

Sec.
148.1. Appeal process.

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(a) Subject to subsection (b), each board levying a school district personal income tax shall establish an administrative process for taxpayers to appeal assessments, determinations, adjustments or refunds of the school district personal income tax as prescribed for eligible taxes under 53 Pa.C.S. §§ 8421—8438 (relating to the Local Taxpayer Bill of Rights Act). The provisions related to tax appeals under the Local Taxpayer Bill of Rights Act apply to appeals related to the school district personal income tax.

(b) Issues related to a taxpayer's Pennsylvania personal income, adjusted Pennsylvania taxable personal income or the Pennsylvania Personal Income Tax that affects the calculation of a taxpayer's school district personal income tax shall be raised as part of an appeal of his Pennsylvania Personal Income Tax and may not be raised as part of an appeal under this section.

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(324664) No. 387 Feb. 07

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