

**CHAPTER 407. ADOPTION AND PROMULGATION OF  
REGULATIONS AND RULINGS**

- Sec.  
407.1. Regulations and rulings.  
407.2. Informal opinions.  
407.3. Procedures available to taxpayers to obtain official rulings.

**§ 407.1. Regulations and rulings.**

Regulations and rulings interpreting the act and amendments thereto are promulgated by the Department of Revenue pursuant to the authority of section 9 of the Senior Citizens Property Tax or Rent Rebate Act of March 11, 1971 (72 P. S. § 4751-9).

**§ 407.2. Informal opinions.**

For reasons of sound administration, informal opinions, whether oral or written, expressed by the employees or representatives of the Property Tax or Rent Rebate Bureau are only considered as aids to taxpayers and do not have the force and effect of law or legal determinations and are not binding upon the Commonwealth. The opinions are subject to withdrawal or change at any time to conform with new or different interpretations of the law.

**§ 407.3. Procedures available to taxpayers to obtain official rulings.**

If a taxpayer is uncertain about the law in his specific factual situation and is unwilling to rely upon the advice of private counsel in some matter not already covered by a ruling or regulation, he may request the Property Tax or Rent Rebate Bureau to promulgate a ruling on his problem.

[Next page is 501-1.]

407-2

(240070) No. 281 Apr. 98

*Copyright © 1998 Commonwealth of Pennsylvania*