



TO: The Honorable Members of the Pennsylvania House of Representatives

FROM: Neal Leshner, Director, Government Affairs

DATE: October 7, 2024

RE: **Support HB 1994 and SB 1051 –Board of Finance and Revenue Appeals Reform**

On behalf of the Pennsylvania Chamber of Business and Industry, the largest, broad-based business advocacy organization in the Commonwealth, representing nearly 10,000 member companies of all sizes from across all commercial and industrial sectors, I write in support of HB 1994 and SB 1051.

This legislation would allow the Board of Finance and Revenue (BF&R) to consider late filed tax appeals from the Department of Revenue (DOR) if the taxpayer shows good cause. Taxpayers who disagree with a final decision made by DOR currently have 60 days to appeal the decision to the BF&R. Without the ability to accept late-filed appeals, cases are dismissed on a technicality rather than on the merits. The expansion of the filing time for Personal Income Tax appeals will benefit many small businesses. We hope to work with lawmakers in the future to expand this authority to cover all tax categories, ensuring all taxpayers are treated equally.

It also establishes a settlement process at the BF&R as an alternative to the formal and lengthy court appeals process. The ability to settle disputes at the BF&R will provide for a quicker and fairer resolution to tax disputes, particularly for smaller businesses which do not have the resources for a drawn-out appeals process or litigation in the Commonwealth Court. As the first opportunity for taxpayers to have their disputes heard by an independent tribunal, it is important that BF&R is provided the tools necessary to fairly resolve these appeals.

For any questions or further discussion, please contact Neal Leshner, Director of Government Affairs, at nlesher@pachamber.org or 717-507-9240.