TITLE 61

REVENUE

PART I. Department of Revenue
    Subpart A. General Provisions
       Chapter 1. Preliminary Provisions
       Chapter 2. Employment Incentive Payment Credit
       Chapter 3. Revenue Information System
       Chapter 4. Interest
       Chapter 5. Payments by Electronic Funds Transfer
       Chapter 6. Tax Amnesty Program
       Chapter 7. Board of Appeals
       Chapter 8. [Reserved]
       Chapter 8a. Enforcement
       Chapter 9. Revenue Pronouncements—Statements of Policy
       Chapter 11. Organ and Bone Marrow Donor Tax Credit
    Subpart B. General Fund Revenues
       Article I. Parimutuel Collections
       Article II. Sales and Use Tax
          Chapter 31. Imposition
          Chapter 32. Exemptions
          Chapter 33. Computation of Tax
          Chapter 34. Registration, Recordkeeping and Returns
          Chapter 35. Tax Examinations and Assessments
          Chapter 36. Appeals
          Chapter 37. [Reserved]
          Chapter 38. Hotel Occupancy Tax
          Chapter 38a. Hotel Occupancy Tax Pronouncements—Statement of Policy
          Chapter 39. Transient Vendors
          Chapter 41. Manufacturing; Processing
          Chapter 42. Broadcasting
          Chapter 43. Water Well Drillers
          Chapter 44. Farming and Dairying
          Chapter 45. Public Utilities
          Chapter 46. Construction Contractors
          Chapter 47. Rentals
          Chapter 48. Exempt Organizations
          Chapter 49. Food and Beverages
          Chapter 50. Purchases for Resale
          Chapter 51. Motor Vehicles
          Chapter 52. Physicians and Dentists
          Chapter 53. Clothing
          Chapter 54. Purchase Price
          Chapter 55. Services

(350145) No. 429 Aug. 10
Chapter 56. Multistate Sales
Chapter 57. Retail Sales, Restaurants, Bars and Clubs
Chapter 58. Miscellaneous
Chapter 60. Sales and Use Tax Pronouncements—Statements of Policy

Article III. Cigarette and Beverage Taxes
Chapter 71. General Provisions
Chapter 72. Cigarette Dealer Licenses
Chapter 73. Emergency and Limited Malt Beverage Tax Credit
Chapter 74. Malt Beverage Tax
Chapter 75. [Reserved]
Chapter 76. Unfair Sales of Cigarettes
Chapter 77. [Reserved]
Chapter 79. [Reserved]
Chapter 81. Spirituous and Vinous Liquor Taxes
Chapter 83. [Reserved]
Chapter 85. [Reserved]

Article IV. County Collections
Chapter 91. Realty Transfer Tax
Chapter 93. Inheritance Tax Division
Chapter 94. Inheritance Tax Pronouncements—Statements of Policy

Article V. Personal Income Tax
Chapter 101. General Provisions
Chapter 103. Imposition and Determination of Tax
Chapter 105. Estates and Trusts
Chapter 107. Partnerships and Associations
Chapter 108. Distributions
Chapter 109. Nonresident Individuals
Chapter 111. Credits Against Tax
Chapter 113. Withholding of Tax
Chapter 115. Estimated Tax
Chapter 117. Return and Payment of Tax
Chapter 119. Liabilities and Assessment—Procedure and Administration
Chapter 121. Final Returns
Chapter 123. Poverty Income
Chapter 125. Personal Income Tax Pronouncements—Statements of Policy

Article V-A. School District Personal Income Tax
Chapter 141. General Provisions
Chapter 142. Tax, Imposition and Rate
Chapter 143. Tax Payments
Chapter 144. Tax Credits
Chapter 145. Tax Returns
Chapter 146. Administration and Collection
Chapter 147. Interest, Penalties and Costs of Collection
Chapter 148. Tax Appeals

Article VI. Corporation Taxes
Chapter 151. General Provisions
Chapter 153. Corporate Net Income Tax
Chapter 155. Capital Stock Tax and Foreign Franchise Tax
Chapter 157. Foreign Excise Tax [Reserved]
Chapter 158. Mutual Thrift Institutions Tax
Chapter 159. Public Utility Realty Tax
Chapter 160. Utilities Gross Receipts Tax
Chapter 161. Unauthorized Insurance Companies
Chapter 162. Insurance Companies Subject to Tax in this Commonwealth
Chapter 170. Corporation Tax Pronouncements—Statements of Policy

Subpart C. Liquid Fuels Tax
Chapter 301. General Provisions
Chapter 303. Tax Refunds for Political Subdivisions
Chapter 305. Licensed Dealer-Users
Chapter 307. Proof of Authority
Chapter 309. Interstate Shipment
Chapter 311. [Reserved]
Chapter 313. Motor Carriers Road Regulations
Chapter 315. Exempt Sales
Chapter 351. Oil Company Franchise Tax
Chapter 353. [Reserved]

Subpart D. Senior Citizens Property Tax or Rent Rebate
Chapter 401. Assistance
Chapter 403. Filing of Claims
Chapter 405. Appeal Procedure
Chapter 407. Adoption and Promulgation of Regulations and Rulings

PART II. Auditor General
Subpart A. Police and Firemen
Chapter 501. Pension Funds

Subpart B. University Students
Chapter 511. Resident Status of Students [Reserved]

Subpart C. Audits of State-Aided Institutions
Chapter 521. Financial Report to Commonwealth

PART III. State Tax Equalization Board
Chapter 601. General Provisions
Chapter 603. Market Value Procedures
Chapter 605. Hearing and Appeal Procedures

1-3

(382535) No. 503 Oct. 16
Chapter 607. Project 70 Procedures for Requesting in Lieu of Tax Payments
Chapter 609. Duties and Responsibilities of County Officials

PART IV. Board of Finance and Revenue
Chapter 701. [Reserved]
Chapter 702. General Provisions
Chapter 703. Tax and Other Appeal Proceedings

PART V. State Lotteries
Chapter 801. General Provisions
Chapter 803. Administration
Chapter 805. Licenses
Chapter 807. Deposit of Lottery Funds by Agents and Lottery Accounts
Chapter 809. Lottery Tickets
Chapter 811. Prizes
Chapter 813. Disposition of Funds from Sale of Tickets or Shares
Chapter 815. Plans, Games and Drawings
Chapter 816. Cash 5
Chapter 817. [Reserved]
Chapter 818. [Reserved]
Chapter 819. Instant Lottery Games.
Chapter 820. [Reserved]
Chapter 821. [Reserved]
Chapter 822. [Reserved]
Chapter 823. [Reserved]
Chapter 824. [Reserved]
Chapter 825. [Reserved]
Chapter 826. [Reserved]
Chapter 827. [Reserved]
Chapter 828. [Reserved]
Chapter 829. [Reserved]
Chapter 830. [Reserved]
Chapter 831. [Reserved]
Chapter 832. [Reserved]
Chapter 833. [Reserved]
Chapter 834. [Reserved]
Chapter 835. [Reserved]
Chapter 836. [Reserved]
Chapter 837. [Reserved]
Chapter 838. [Reserved]
Chapter 839. [Reserved]
Chapter 840. [Reserved]
Chapter 841. [Reserved]
Chapter 842. [Reserved]
Chapter 843. [Reserved]
Chapter 844. [Reserved]
Chapter 845. [Reserved]
Chapter 846. [Reserved]
Chapter 847. [Reserved]
Chapter 848. [Reserved]
Chapter 850. [Reserved]
Chapter 851. [Reserved]
Chapter 852. [Reserved]
Chapter 853. [Reserved]
Chapter 854. [Reserved]
Chapter 855. [Reserved]
Chapter 856. [Reserved]
Chapter 857. [Reserved]
Chapter 858. [Reserved]
Chapter 859. [Reserved]
Chapter 860. [Reserved]
Chapter 861. [Reserved]
Chapter 862. [Reserved]
Chapter 863. [Reserved]
Chapter 864. [Reserved]
Chapter 865. [Reserved]
Chapter 866. [Reserved]
Chapter 867. [Reserved]
Chapter 868. [Reserved]
Chapter 869. [Reserved]
Chapter 870. Super 6 Lotto
Chapter 871. Powerball
Chapter 872. Match 6 Lotto
Chapter 873. Lucky for Life Lotto
Chapter 874. Raffle Lottery Games
Chapter 875. Terminal-Based Lottery Games
Chapter 876. iLottery Games—Temporary Regulations

PART VI. Board of Claims
   Chapter 899. Rules of Procedure
   Chapter 900. Government of the Board of Claims—Statement of Policy

PART VII. Local Option Small Games of Chance
   Chapter 901. Local Option Small Games of Chance

PART VIII. Treasury Department
   Chapter 951. Abandoned and Unclaimed Property

PART IX. Pennsylvania Gaming Cash Flow Management
   Chapter 1001. Pennsylvania Gaming Cash Flow Management

1-5

(391075) No. 523 Jun. 18
PART I. DEPARTMENT OF REVENUE

Subpart A. GENERAL PROVISIONS ......................................... 1
B. GENERAL FUND REVENUES .................................... 2 1
C. LIQUID FUELS TAX ........................................... 3 0 1
D. SENIOR CITIZENS PROPERTY TAX OR RENT REBATE ......... 4 0 1

Subpart A. GENERAL PROVISIONS

Chap. Sec.
1. PRELIMINARY PROVISIONS ................................... 1 . 1
2. EMPLOYMENT INCENTIVE PAYMENT CREDIT ................. 2 . 1
3. REVENUE INFORMATION SYSTEM ............................ 3 . 1
4. INTEREST .................................................... 4 . 1
5. PAYMENTS BY ELECTRONIC FUNDS TRANSFER ............... 5 . 1
6. TAX AMNESTY PROGRAM .................................... 6 . 1
7. BOARD OF APPEALS .......................................... 7 . 1
8. [Reserved] ..................................................... 8 . 1
8a. ENFORCEMENT ............................................. 8a.1
9. REVENUE PRONOUNCEMENTS—STATEMENTS OF POLICY ..... 9 . 1

CHAPTER 1. PRELIMINARY PROVISIONS

Sec.
1. Definitions.

§ 1.1. Definitions.

The following words and terms, when used in this part, have the following meanings, unless the context clearly indicates otherwise:

   Department—The Department of Revenue of the Commonwealth.
   FC—The Fiscal Code (72 P.S. §§ 1—1804).
   Secretary—The Secretary of the Department.

Authority

The provisions of this § 1.1 issued under: section 270 of the act of March 4, 1971 (P.L. 6, No. 2) (72 P.S. § 7270); amended under: section 408 of the act of March 4, 1971 (P.L. 6, No. 2) (72 P.S. § 7408).

Source


[Next page is 2-1.]