

Regulatory Analysis Form

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INDEPENDENT REGULATORY
REVIEW COMMISSION

(1) Agency

Treasury Department

(2) I.D. Number (Governor's Office Use)

64-4

IRRC Number: 2617

(3) Short Title

Title 6. Revenue
Part VIII. Treasury Department

(4) PA Code Cite

61 Pa. Code §§ 951.1 - 951.8

(5) Agency Contacts & Telephone Numbers

Deborah Eskin, Deputy Chief Counsel
Primary Contact: Treasury Department (717) 772-3298

Secondary Contact: Sally Ann Ulrich, Chief Counsel
Treasury Department (717) 787-2740

(6) Type of Rulemaking (check one)

- Proposed Rulemaking
 Final Order Adopting Regulation
 Final Order, Proposed Rulemaking Omitted

(7) Is a 120-Day Emergency Certification Attached?

- No
 Yes: By the Attorney General
 Yes: By the Governor

(8) Briefly explain the regulation in clear and nontechnical language.

The amendment updates the Treasury Department's existing regulations governing petitions for review. If a person or entity is aggrieved by a decision issued by a bureau or office within the Treasury Department, that person or entity may file a petition for review. A hearing is conducted, but the five-person Committee specified in the current regulation is now replaced with a presiding officer to conduct hearings on petitions. Practice and procedure is now governed by the General Rules of Administrative Practice and Procedure, which is more akin to the practice of other Commonwealth administrative agencies.

(9) State the statutory authority for the regulation and any relevant state or federal court decisions.

72 P.S. § 1301.26

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(10) Is the regulation mandated by any federal or state law or court order, or federal regulation? If yes, cite the specific law, case or regulation, and any deadlines for action.

The regulation is authorized by Section 1301.26 of the Disposition of Abandoned and Unclaimed Property Act (Act), 72 P.S. § 1301.26. Section 1301.26(b) of the Act mandated the promulgation of regulations concerning estimation calculations found at 61 Pa. Code § 951.8.

(11) Explain the compelling public interest that justifies the regulation. What is the problem it addresses?

The regulation updates and makes more cost effective the administrative procedure for hearing petitions by substituting a presiding officer for a Committee composed of the Executive Deputy Treasurer, General Counsel, the Deputy Treasurer for Finance and Chief Executive Officer for Commonwealth Investments, the Deputy Treasurer for Administration, and the Deputy Treasurer for Fiscal Review and Fiscal Operations, or their designee.

(12) State the public health, safety, environmental or general welfare risks associated with nonregulation.

None

(13) Describe who will benefit from the regulation. (Quantify the benefits as completely as possible and approximate the number of people who will benefit.)

Instead of the costs incurred with having five persons conduct each hearing, one person, a hearing officer, will preside and conduct a hearing. The Commonwealth will benefit from the cost savings.

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(14) Describe who will be adversely affected by the regulation. (Quantify the adverse effects as completely as possible and approximate the number of people who will be adversely affected.)

None known.

(15) List the persons, groups or entities that will be required to comply with the regulation. (Approximate the number of people who will be required to comply.)

Any person or entity who is aggrieved by a decision issued by a bureau or office within the Department may file a petition for review.

The hearing held on a petition for review will be conducted by a presiding officer instead of the five-person Committee specified in the current regulation.

(16) Describe the communications with and input from the public in the development and drafting of the regulation. List the persons and/or groups who were involved, if applicable.

(17) Provide a specific estimate of the costs and/or savings to the regulated community associated with compliance, including any legal, accounting or consulting procedures which may be required.

The costs to the regulated community should be approximately the same as with the current regulation.

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(18) Provide a specific estimate of the costs and/or savings to local governments associated with compliance, including any legal, accounting or consulting procedures which may be required.

None anticipated unless local government entities file a petition for review.

(19) Provide a specific estimate of the costs and/or savings to state government associated with the implementation of the regulation, including any legal, accounting, or consulting procedures which may be required.

The Commonwealth will incur the expense of one hearing officer instead of five.

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(20) In the table below, provide an estimate of the fiscal savings and costs associated with implementation and compliance for the regulated community, local government, and state government for the current year and five subsequent years.

	Current FY Year	FY +1 Year	FY +2 Year	FY +3 Year	FY +4 Year	FY +5 Year
SAVINGS:	\$	\$	\$	\$	\$	\$
Regulated Community	No change	No change	No change	No change	No change	No change
Local Government	N/A	N/A	N/A	N/A	N/A	N/A
State Government	80%	80%	80%	80%	80%	80%
Total Savings						
COSTS:						
Regulated Community	No change	No change	No change	No change	No change	No change
Local Government	N/A	N/A	N/A	N/A	N/A	N/A
State Government	Costs reduced 80%	Reduced 80%	Reduced 80%	Reduced 80%	Reduced 80%	Reduced 80%
Total Costs						
REVENUE LOSSES:						
Regulated Community						
Local Government						
State Government						
Total Revenue Losses						

(20a) Explain how the cost estimates listed above were derived.

The five-person Committee in the current regulation is now replaced with one presiding officer. The cost of having the Committee (composed of the Executive Deputy Treasurer, General Counsel, Deputy Treasurer for Finance, Deputy Treasurer for Administration and Deputy Treasurer for Fiscal Review and Fiscal Operations, or their designees) conduct every hearing is reduced by 80%.

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(20b) Provide the past three year expenditure history for programs affected by the regulation.

Program	FY -3	FY -2	FY -1	Current FY
Bureau of Unclaimed Property	0	0	0	0
Bureau of Unemployment Compensation	0	0	0	0
Bureau of Audits and Investigation	0	0	0	0

(21) Using the cost-benefit information provided above, explain how the benefits of the regulation outweigh the adverse effects and costs.

See No. 11.

(22) Describe the nonregulatory alternatives considered and the costs associated with those alternatives. Provide the reasons for their dismissal.

(23) Describe alternative regulatory schemes considered and the costs associated with those schemes. Provide the reasons for their dismissal.

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(24) Are there any provisions that are more stringent than federal standards? If yes, identify the specific provisions and the compelling Pennsylvania interest that demands stronger regulation.

Not applicable.

(25) How does this regulation compare with those of other states? Will the regulation put Pennsylvania at a competitive disadvantage with other states?

This regulation brings the Treasury Department's petition for review procedure more in line with other Pennsylvania administrative agencies. The regulation should not produce a competitive disadvantage with other states.

(26) Will the regulation affect existing or proposed regulations of the promulgating agency or other state agencies? If yes, explain and provide specific citations.

The regulation amends existing Treasury Department regulations at 61 Pa. Code §§ 951.1 – 951.8, and should not affect regulations of other state agencies.

(27) Will any public hearings or informational meetings be scheduled? Please provide the dates, times, and locations, if available.

No.

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(28) Will the regulation change existing reporting, record keeping, or other paperwork requirements? Describe the changes and attach copies of forms or reports which will be required as a result of implementation, if available.

No, except to the extent required under the General Rules of Administrative Practice and Procedure.

(29) Please list any special provisions which have been developed to meet the particular needs of affected groups or persons including, but not limited to, minorities, elderly, small businesses, and farmers.

None.

(30) What is the anticipated effective date of the regulation; the date by which compliance with the regulation will be required; and the date by which any required permits, licenses or other approvals must be obtained?

Spring, 2007.

(31) Provide the schedule for continual review of the regulation.

The Office of Chief Counsel periodically reviews the Treasury Department's regulations for effectiveness and relevancy.

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FACE SHEET FOR FILING DOCUMENTS WITH THE LEGISLATIVE REFERENCE BUREAU

(Pursuant to Commonwealth Documents Law)

Copy below is hereby approved as to form and legality. Attorney General

Copy below is hereby certified to be true and correct copy of a document issued, prescribed or promulgated by:

Copy below is hereby approved as to form and legality Executive or Independent Agencies

By: (Deputy Attorney General)

Treasury Department (AGENCY)

BY (Signature)

DOCUMENT/FISCAL NOTE NO. 64-4

6/13/07

DATE OF ADOPTION

DATE OF APPROVAL

DATE OF APPROVAL

(Deputy General Counsel) (Chief Counsel - Independent Agency) (Strike inapplicable title)

Check if applicable Copy not approved. Objections attached.

BY (Signature) TITLE STATE TREASURER

Check if applicable. No Attorney General Approval or objection within 30 days after submission.

PREAMBLE

The Treasury Department ("Department") hereby amends §§ 951.1 – 951.8 to read as set forth in Annex A.

Omission of Proposed Rulemaking

Under Section 204 of the Act of July 31, 1968 (P.L. 769, No. 240) (45 P.S. § 1204), known as the Commonwealth Documents Law (CDL), the Treasury Department is authorized to omit the procedures for proposed rulemaking in Sections 201 and 202 of the CDL (45 P.S. §§ 1201 and 1202) if the Treasury Department finds that the criteria of Section 204 are met.

Under authority of Section 204(1)(iii) of the CDL (45 P.S. § 1204(1)(iii)), proposed rulemaking has been omitted because the administrative amendment relates to agency procedure and practice regarding petitions for review. See *Soja v. Pennsylvania State Police*, 402 A.2d 281 (Pa. Commw. 1979), affirmed 455 A.2d 613 (Pa. 1982).

Description of the Amendment

The amendment updates the Treasury Department's existing regulations governing petitions for review. If a person or entity is aggrieved by a decision issued by a bureau or office within the Treasury Department, that person or entity may file a petition for review. A hearing is conducted, but the five-person Committee specified in the current regulation is now replaced with a presiding officer to conduct hearings on petitions. Practice and procedure is now governed by the General Rules of Administrative Practice and Procedure, which is more akin to the practice of other Commonwealth administrative agencies.

Current Sections 951.1 – 951.8 are deleted and replaced with new Sections 951.1 – 951.5.

Statutory Authority

The amendments are authorized under Section 1301.26 of the Disposition of Abandoned and Unclaimed Property Act ("Act") (72 P.S. § 1301.26).

Fiscal Impact and Paperwork Requirements

The amendment will not have a fiscal impact on, or create additional paperwork for, the regulated community or the political subdivisions of the Commonwealth. The substitution of a presiding officer for the five-person Committee to hear petitions will result in a cost savings to the Commonwealth.

Regulatory Review

Under Section 5.1(c) of the Regulatory Review Act (RRA) (71 P.S. § 745.5a(c)), on _____, 2007, the Department submitted copies of the final rulemaking with proposed rulemaking omitted to the Independent Regulatory Review Commission (IRRC), and the Chairpersons of the Senate Finance Committee (SFC) and the House Appropriations Committee (HAC). On the same date, the Department submitted a copy of the regulation to the office of Attorney General under the Commonwealth Attorney Act (71 P.S. §§ 732-101-732-506).

Under Section 5.1(j.2) of the (RRA) (71 P.S. § 745.5(j.2)), the final rulemaking was approved by the HAC on _____, 2007, and deemed approved by the SFC on _____, 2007. Under Section 5.1(e) of the RRA (71 P.S. § 745.5a(e)), IRRC met on _____, 2007, and approved the final rulemaking.

Additional Information

For additional information about the final rulemaking, submit inquiries to Deborah B. Eskin, Deputy Chief Counsel, Treasury Department, 127 Finance Building, Harrisburg, PA 17120, (717) 787-2740, deskin@patreasury.org.

Findings

The Department finds that:

1. Public notice of the Department's intention to amend its regulations under the procedures in Sections 201 and 202 of the CDL (45 P.S. §§ 1201 and 1202) has been omitted under the authority of Section 204 of the CDL (45 P.S. § 1204), because the amendment relates to agency procedures and practice regarding petitions for review.
2. The amendment of the Department's regulation in the manner provided in this order is necessary and appropriate for updated and cost-effective administrative hearings.

Order

The Department, acting under its authorizing statute, orders that:

- a) The regulations of the Department, 6 Pa. Code, Part VIII, Treasury Department, at §§ 951.1 – 951.8 (relating to review of administrative decisions), are amended to read as set forth in Annex A.
- b) The Department shall submit this order and Annex A to the Office of Attorney General for approval as to form and legality as required by law.

- c) The Department shall certify this order and Annex and deposit them with the Legislative Reference Bureau as required by law.
- d) This order shall take effect upon publication in the *Pennsylvania Bulletin*.

Robin L. Wiessmann
State Treasurer
Commonwealth of Pennsylvania
Treasury Department

ANNEX A

TITLE 6. REVENUE PART VIII. TREASURY DEPARTMENT

Subpart A. General Provisions

[§ 951.1. Definitions.

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

Committee—The Abandoned and Unclaimed Property Review Committee.

Department—The Treasury Department of the Commonwealth.

Executive Deputy Treasurer—The Executive Deputy Treasurer for the Treasury Department.

Summary of findings—Notice sent to a holder after an audit has been performed stating audit findings and notifying the holder of the abandoned and unclaimed property monies due the Department. The term also includes an assessment made by the Department for late filing or late delivery of abandoned property.

§ 951.2. Jurisdiction.

The Committee will exercise the powers and duties of the Treasurer with respect to matters concerning the administration of Article XIII.1 of The Fiscal Code (72 P.S. §§ 1301.1—1301.29). The authority for the delegation of the Treasurer's powers and duties under The Fiscal Code is provided by section 206 of The Administrative Code of 1929 (71 P.S. § 60).

§ 951.3. Composition, power and duties of the Committee.

(a) *Composition of Committee.* The Committee will be composed of the following members:

- (1) The Executive Deputy Treasurer, or a designee.
- (2) The General Counsel, or a designee.
- (3) The Deputy Treasurer for Finance and Chief Financial Officer for Commonwealth Investments, or a designee.
- (4) The Deputy Treasurer for Administration, or a designee.

(5) The Deputy Treasurer for Fiscal Review and Fiscal Operations, or a designee.

(b) *Powers and duties of the Committee.* The Committee will exercise the powers and duties of the Department and the Treasurer to:

(1) Receive, consider and act upon petitions for review of abandoned and unclaimed property summary of findings.

(2) Receive, consider and act upon petitions for refund of abandoned and unclaimed property monies.

(3) Receive, consider and act upon petitions for reconsideration of abandoned and unclaimed property claims.

(4) Conduct hearings as deemed necessary to the proper disposition of the petitions.

(5) Make findings, decisions and orders as may be necessary and proper, to determine procedural matters and issues of fact and law raised by petitions, and to perform other acts which may be necessary and proper for that purpose. The decisions, when based on the merits, will set forth findings of fact and conclusions of law upon which they are based.

§ 951.4. Petitions.

(a) *Time limits for filing.*

(1) *Petitions for review of abandoned and unclaimed property summary of findings.* Petitions for review of abandoned and unclaimed property summary of findings shall be filed within 90 days after the mailing date of the Department's abandoned and unclaimed property summary of findings. If a petition is not filed within 90 days after the mailing date of the summary of findings, the summary of findings will be deemed to be a final demand due and payable within 60 days thereafter under section 1301.13 of The Fiscal Code (72 P.S. § 1301.13).

(2) *Petitions for review of property claim.* Petitions for review of property claims which have been denied by the Department shall be filed within 30 days of the mailing date of the notice of claim denial.

(b) *Place for filing.* Petitions shall be filed with the Assistant Deputy Treasurer for the Office of Abandoned and Unclaimed Property, Room 227, Finance Building, Harrisburg, Pennsylvania 17120.

(c) *Form and contents.* Petitions shall be in writing, signed by the petitioner, a corporate officer or authorized representative and shall contain:

- (1) The petitioner's name, address and telephone number.
- (2) The name, address and telephone number of the authorized representative, if any.
- (3) Designation of the audit period or other period and the amount involved.
Copies of related documents shall be attached.
- (4) A detailed statement in separate numbered paragraphs of the facts and grounds relied upon. If based upon a written document, a copy of the document, or a material part of the documents, shall be attached.
- (5) A statement specifying the relief to which the petitioner deems itself entitled.
- (6) A statement indicating whether or not a hearing is requested.
- (7) A signed statement certifying that the facts contained in the petition are true and correct to the petitioner's knowledge and belief, and that the petition is not made for purposes of delay.
- (8) Upon written request, the Committee may require a petitioner to furnish additional information that may be necessary to define the issues or to determine the case. The Committee may deny the petition for failure to furnish the additional information within a stated reasonable amount of time after the request.

§ 951.5. Committee practice and procedure.

(a) *General.* Practice and procedure before the Committee is not governed by 2 Pa.C.S. §§ 501—508 and 701—704 (relating to the Administrative Agency Law).

(b) *Representation.*

(1) An individual may appear on his own behalf or be represented by a person possessing the requisite technical education, training or experience. There is no requirement that a petitioner be represented before the Committee by an attorney or certified public accountant. A petitioner's representative shall be authorized in writing to represent the petitioner. A letter signed by the petitioner or a listing as a representative on the face of the petition signed by the petitioner will be accepted as authorization for representation. An authorization continues until the Committee is notified in writing by the petitioner that the authorization is rescinded.

(2) Only an attorney-at-law representing a petitioner, or the petitioner acting without representation before the Committee, shall be permitted to raise or argue a legal question at a hearing before the Committee.

(3) Notices and other written communications to the petitioner shall be given to the petitioner's authorized representative, and shall have the same force and effect as if given to the petitioner directly. Action before the Committee taken by the petitioner's authorized representative shall have the same force and effect as if taken by the petitioner.

(c) *Hearings.*

(1) *Waiver.* The petitioner, with the approval of the Committee, may waive the right to a hearing and rest the case upon the petition and record, with or without a written brief.

(2) *Burden of proof.* The petitioner shall have the burden of proof on all issues.

(3) *Notices of hearing.* When the petitioner requests a hearing in writing, or when the Committee requires a hearing, reasonable notice will be given to the petitioner in writing specifying the date, time and place of the hearing.

(4) *Continuances.* The Committee may grant a reasonable request for continuance of a scheduled hearing. The request shall be made or confirmed in writing, shall state the reasons for the continuance and shall be received at least 5 days prior to the scheduled hearing. The Committee may grant a request not in conformity with this paragraph in extraordinary circumstances.

(5) *Presiding officer.* The Executive Deputy Treasurer or a designee shall conduct the hearings.

(6) *Transcripts.* No written transcripts of hearings will be prepared by the Committee. A recording of the hearing may be made at the discretion of the Committee or the petitioner.

(d) *Authority of presiding officer.* The presiding officer has authority to:

(1) Regulate the conduct of hearings, including the scheduling thereof; and the recessing, reconvening and adjournment thereof, and to do acts and take measures necessary or proper for the efficient conduct of hearings.

(2) Administer oaths and affirmations.

(3) Receive evidence.

(4) Take or cause depositions to be taken.

(5) Hold appropriate conferences before or during hearings.

(6) Take other action necessary or appropriate to the discharge of the duties vested in them, consistent with statutory authority, regulations and Committee policy.

(e) *Evidence and subpoenas.* The presentation of evidence and the issuance of subpoenas relating to hearings before the Committee is governed by 1 Pa. Code Chapter 35, Subchapter C (relating to evidence and witnesses).

§ 951.6. Decision and order.

(a) The Committee's final decision and order will include findings of facts and discussion of law that the Committee may deem necessary.

(b) The Committee's final decision and order will be in writing and signed by the Executive Deputy Treasurer or a designee.

(c) One copy of the final decision and order will be mailed to the petitioner or to the petitioner's authorized representative at the mailing address shown on the petition.

(d) The Committee's final decision and order under a petition for review of an abandoned and unclaimed property summary of findings constitutes the Treasurer's final demand due and payable within 60 days thereafter under section 1301.13 of The Fiscal Code (72 P.S. § 1301.13).

§ 951.7. Appeals and proceedings to compel payment or delivery.

(a) *Appeal of property claim decisions and orders.* A person aggrieved by the Committee's final decision and order relating to a petition for review of a property claim may commence an action in Commonwealth Court to establish a claim. The action shall be filed within 30 days after the Committee's final decision and order or within 120 days after the filing of the petition for review of property claim if the Committee fails to act under section 1301.21 of The Fiscal Code (72 P.S. § 1301.21).

(b) *Proceeding to compel payment of delivery.* If a holder fails to pay or deliver property subject to a final demand of the Treasurer within 60 days after the Committee's final decision and order, or within 60 days of a summary of findings being deemed a final demand for failure to petition for review under § 951.4(a)(1) (relating to petitions), the Treasurer will bring an action in a court of appropriate jurisdiction under section 1301.24 of The Fiscal Code (72 P.S. § 1301.24) to enforce payment or delivery.

§ 951.8. Estimation calculations.

(a) A holder subject to an examination of records as provided for in section 1301.23(a) of The Fiscal Code (72 P.S. § 1301.23(a)) is required to comply with requests by the State Treasurer or an authorized third party to make records available for examination.

(b) When a holder's records do not exist or when a holder's records are insufficient for examination, the State Treasurer may apply sampling and estimation procedures to determine a holder's liability. Sampling and estimation procedures will be applied in accordance with standards of the American Institute of Certified Public Accountants (AICPA) and the United States General Accounting Office (USGAO).]

§ 951.1 Definitions.

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

Act – The Disposition of Abandoned and Unclaimed Property Act, 72 P.S. §§ 1301.1 – 1301.28a.

Bureau – The Bureau of Unclaimed Property within the Department.

Claimant – One who submits a property claim or a claim for a payment otherwise alleged to be due from the Department.

Department – The Treasury Department of the Commonwealth.

Final demand – The Department's notification to a holder that unclaimed and abandoned property must be paid or delivered within a given period of time. Notification may be in the form of a summary of audit findings or a final decision on a petition for review.

Holder – As defined in section 1301.1 of the Act (72 P.S. § 1301.1).

Property claim – An assertion of ownership or the right to possess certain abandoned and unclaimed property held in the custody and control of the Department.

State Treasurer – The head of the Department, as set forth in section 206 of The Administrative Code of 1929 (71 P.S. § 66).

Summary of audit findings – Notice sent to a holder after an audit has been performed stating audit findings and notifying the holder of the abandoned and unclaimed property due the Department. The term also includes an assessment made by the Department for late filing or late delivery of abandoned and unclaimed property.

Subpart B. Review of Administrative Decisions

§ 951.2. Petitions for review.

- (a) A claimant or a holder who is aggrieved by a decision issued by the Department may file a petition for review as set forth in subsection (c).
- (b) The State Treasurer will designate a presiding officer to exercise the powers and duties of the State Treasurer with respect to matters concerning petitions for review.
- (1) Except as otherwise provided herein, practice and procedure before the presiding officer will be governed by the General Rules of Administrative Practice and Procedure (1 Pa.Code §§ 31.1 – 35.251), and 2 Pa.C.S.A. §§ 101 – 106, 501 – 507, and 701 – 704 (relating to the Administrative Agency Law).
- (2) The presiding officer will issue a final decision and order, including findings of fact and conclusions of law.
- (c) A petition for review shall be filed within 30 days after the mailing date of the Department's decision.
- (1) Petitions shall be filed with the Prothonotary, Office of Chief Counsel, Room 127 Finance Building, Harrisburg, Pennsylvania 17120.
- (2) Petitions shall be in writing, shall be signed by the petitioner, and shall contain the following:
- (i) The petitioner's name, address, and telephone number.
- (ii) The name, address, and telephone number of, if any.
- (iii) A detailed statement in separate numbered paragraphs of the facts and grounds relied upon. If based upon a written document, a copy of the document, or the material part of the document, shall be attached.
- (iv) A statement specifying the relief to which the petitioner deems itself entitled, which shall cite the legal authority relied upon.
- (v) A statement that either (A) a hearing is requested or (B) the right to a hearing is waived and the petitioner is resting the case on the petition and record, with or without a brief.

(vi) A signed statement certifying that the facts contained in the petition are true and correct to the petitioner's knowledge and belief, and that the petition is not made for purposes of delay.

(3) The presiding officer may, in writing, require a petitioner to furnish additional information that may be necessary to define the issues or to determine the case. The presiding officer may deny the petition for failure by the petitioner to furnish the additional information within a stated reasonable length of time.

Subpart C. Abandoned and Unclaimed Property

§ 951.3. Audit of holder records.

(a) A holder subject to an examination of records as provided for in section 1301.23(a) of the Act (72 P.S. § 1301.23(a)) shall comply with requests by the State Treasurer or an authorized third party to make records available for examination.

(b) When a holder's records do not exist or are insufficient for examination, the State Treasurer may apply sampling and estimation procedures to determine a holder's liability. These procedures will be applied in accordance with standards of the American Institute of Certified Public Accountants (AICPA) and the United States General Accounting Office (USGAO).

(c) A holder who is aggrieved by a summary of audit findings may file a petition for review under subpart B. If the petition is not timely filed, the summary of audit findings will be deemed to be a final demand due and payable within 30 days after the expiration of the filing period set forth in section 951.2(c).

§ 951.4. Proceeding to compel payment or delivery.

If a holder fails to pay or deliver property subject to the Department's final demand, along with an accompanying holder report, the State Treasurer may bring an enforcement action in a court of appropriate jurisdiction under section 1301.24 of the Act (72 P.S. § 1301.24).

§ 951.5. Assertion of property claims.

(a) A claimant for abandoned and unclaimed property under the custody and control of the Department shall submit forms and documentation as required by the Bureau.

(b) A claimant upon whose claim the Bureau has taken no action within ninety (90) days after all forms and documentation were submitted may bring an action in Commonwealth Court under section 1301.21 of the Act (72 P.S. § 1301.21).

(c) A claimant whose claim the Bureau denies may file a petition for review under subpart B.

(d) A claimant who is aggrieved by the presiding officer's final decision and order on a petition for review of property claim may commence an action in Commonwealth Court within thirty (30) days after the entry of the order in accordance with section 1301.21 of the Act (72 P.S. § 1301.21). The action shall be tried *de novo* without a jury.

**TRANSMITTAL SHEET FOR REGULATIONS SUBJECT TO THE
REGULATORY REVIEW ACT**

LD. NUMBER: 64-4

SUBJECT: Review of Administrative Decisions

AGENCY: Treasury Department

TYPE OF REGULATION

Proposed Regulation

Final Regulation

Final Regulation with Notice of Proposed Rulemaking Omitted -

120-day Emergency Certification of the Attorney General

120-day Emergency Certification of the Governor

Delivery of Tolled Regulation

a.

With Revisions

b.

Without Revisions

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REVIEW COMMISSION

FILING OF REGULATION

DATE

SIGNATURE

DESIGNATION

6/13/07 *[Signature]*

HOUSE COMMITTEE ON APPROPRIATIONS

6/13/07 *[Signature]*

SENATE COMMITTEE ON FINANCE

6/13/07 *[Signature]*

INDEPENDENT REGULATORY REVIEW COMMISSION

6/13/07 *[Signature]*

ATTORNEY GENERAL

6-13-07 *[Signature]*

LEGISLATIVE REFERENCE BUREAU

April 20, 2001

maj -