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June 15, 2015

Attention: Public Comment
Jacqueline Cook, Chairperson
Pennsylvania Board of Finance and Revenue
1101 South Front Street, Suite 400
Harrisburg, PA 17104-2539

SUBJECT: Recommendations Regarding Proposed Board of Finance and Revenue
Regulations (45 Pa.B.2362)

Dear Ms. Cook:

On behalf of the Pennsylvania Bankers Association which represents 150 banks, savings banks and trust companies in the Commonwealth, we recommend the following additions to the proposed regulations published in the Pennsylvania Bulletin on May 16, 2015.

Notice of Objections to Petitions By Department of Revenue

We recommend adding to the proposed regulations requirements that in order for the Department of Revenue or any other governmental agency to offer evidence or legal arguments to the board regarding a petition, the agency must, at least 30 days prior to a meeting of the board at which the petition will be considered, (1) give written notice to the petitioner, the board, and any other party to the proceeding; (2) file and serve upon the board and all parties to a proceeding a response to the petition setting forth the legal or factual basis for any objections the agency intends to raise to the petition or the relief requested by the petitioner; and (3) present any documentary evidence the agency wishes the board to consider, or disclose the identity of any witnesses it intends to ask to present testimony to the board and describe the testimony that will be offered. In the absence of such a notice and written response to a petition, the agency should be barred from participating in the proceeding or communicating to the board any objections to a petition, and from offering any evidence to the board.

Response to Requests for Information

If the board asks a party to furnish additional evidence, legal argument or other information to the board, the information should be supplied to any opposing party at the same time it is provided to the board, and the opposing party should be given the right to within ten days to submit a response to the additional information supplied to the board.

Publication of Orders and Decisions

In addition to being indexed, we recommend that the regulations require decisions and orders of the board published on the board's web site to be made available in a format that allows

searching the full text of the orders for specified words and phrases and using conditional logic that allows searching combinations of words and phrases based upon their proximity and relationship to other words and phrases and should provide users of the website the capacity to download the full text of its orders and decisions. We also recommend that a reading room be made available at which the text of the board's decisions and orders are available for review, together with a party and issue index regarding the orders and decisions.

Annual Report

We also recommend that in addition to publishing the text of its decisions and orders, the regulations should require the board to publish an annual report disclosing information regarding the number and types of petitions considered during the prior year; the aggregate amounts of reassessments or resettlements or refunds awarded by the board, and to disaggregate such information by the type of tax or other matter, the major issues for which orders and decisions were issued by the board, and the tax years involved.

Thank you for the opportunity to offer these recommendations to the board.

Very truly yours,

A handwritten signature in cursive script that reads "J. Duncan Campbell III". The signature is written in black ink and is positioned above the typed name.

J. Duncan Campbell, III
President & CEO