

Pa.C.S. documents are current through 2018 Regular Session Acts 1-21; P.S. documents are current through 2018 Regular Session Acts 1-16

Pennsylvania Statutes, Annotated by LexisNexis® > Pennsylvania Consolidated Statutes > Title 53. Municipalities Generally (Pts. I — VII) > Part VII. Taxation and Fiscal Affairs (Subpts. B — D) > Subpart C. Taxation and Assessments (Chs. 84 — 89) > Chapter 84. General Provisions (Subchs. A — C) > Subchapter C. Local Taxpayers Bill of Rights (§§ 8421 — 8438)

§ 8437. Confidentiality of tax information.

Any information gained by a local taxing authority as a result of any audit, return, report, investigation, hearing or verification shall be confidential tax information. It shall be unlawful, except for official purposes or as provided by law, for any local taxing authority to:

- (1) Divulge or make known in any manner any confidential information gained in any return, investigation, hearing or verification to any person.
- (2) Permit confidential tax information or any book containing any abstract or particulars thereof to be seen or examined by any person.
- (3) Print, publish or make known in any manner any confidential tax information.

An offense under this section is a misdemeanor of the third degree, and, upon conviction thereof, a fine of not more than \$ 2,500 and costs, or a term of imprisonment for not more than one year, or both, may be imposed. If the offender is an officer or employee of the local taxing authority, the officer or employee shall be dismissed from office or discharged from employment.

History

§ 8437-45 (S.B. 669), P.L. 301, § 9, approved May 5, 1998, eff. Jan. 1, 1999.

Annotations

LexisNexis® Notes

Case Notes

Administrative Law: Governmental Information: Personal Information: General Overview

Information regarding the identity of taxpayers paying an earned income tax to a school district was expressly prohibited. Lucas v. Allegheny Dist. Sch. Bd., 797 A.2d 418, 2012 Pa. Commw. LEXIS 276 (Pa. Commw. Ct. 2012).