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1. [72 P.S. § 7269](#)

Client/Matter: -None-

Search Terms: penalty abatement

Search Type: Natural Language

Narrowed by:

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Statutes and Legislation

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Jurisdiction: Pennsylvania

[72 P.S. § 7269](#)

Pa.C.S. documents are current through 2016 Regular Session Acts 1-56; P.S. documents are current through 2016 Regular Session Acts 1-6 and 8-9

[Pennsylvania Statutes, Annotated by LexisNexis®](#) > [Pennsylvania Statutes](#) > [Title 72. Taxation and Fiscal Affairs](#) > [Chapter 5. Tax Reform Code of 1971](#) > [Article II. Tax for Education](#) > [Part VI. Procedure and Administration](#) > [Chapter VII. Interest, Additions, Penalties and Crimes](#)

§ 7269. *Abatement* of additions or *penalties*

Upon the filing of a petition for reassessment or a petition for refund as provided under this article by a taxpayer, additions or ***penalties*** imposed upon such taxpayer by this act may be waived or abated, in whole or in part, where the petitioner has established that he has acted in good faith, without negligence and with no intent to defraud.

History

Act 1971-2 (H.B. 190), P.L. 6, § 269, approved Mar. 4, 1971, eff. immediately.

Annotations

LexisNexis® Notes

Case Notes

Tax Law: State & Local Taxes: Personal Property Tax: Tangible Property: General Overview

Tax Law: State & Local Taxes: Use Tax: General Overview

Tax Law: State & Local Taxes: Personal Property Tax: Tangible Property: General Overview

1. Where a taxpayer failed to established that he acted in good faith, without negligence and with no intent to defraud the Commonwealth, and where the record was replete with instances of the taxpayer's failure to comply with the provisions of the tax code and pertinent regulations, he was not entitled to an ***abatement* of *penalties*** due following a third sales and use tax assessment under [72 P.S. § 7269](#). [Bruce & Merrilees Electric Co. v. Commonwealth, 109 Pa. Commw. 101, 530 A.2d 994, 1987 Pa. Commw. LEXIS 2417 \(Pa. Commw. Ct. 1987\)](#).

Tax Law: State & Local Taxes: Use Tax: General Overview

2. Where a taxpayer failed to established that he acted in good faith, without negligence and with no intent to defraud the Commonwealth, and where the record was replete with instances of the taxpayer's failure to comply with the provisions of the tax code and pertinent regulations, he was not entitled to an ***abatement* of *penalties*** due following a third sales and use tax assessment under [72 P.S. § 7269](#). [Bruce & Merrilees Electric Co. v. Commonwealth, 109 Pa. Commw. 101, 530 A.2d 994, 1987 Pa. Commw. LEXIS 2417 \(Pa. Commw. Ct. 1987\)](#).

Research References & Practice Aids

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TREATISES AND ANALYTICAL MATERIALS

1362. 48 P.L.E. TAXATION § 603, Pennsylvania Law Encyclopedia, Crimes, *Penalties*, and Interest, Copyright 2013, Matthew Bender & Company, Inc., a member of the LexisNexis Group.

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