

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 5: BUSINESS REGULATION**

**§ 50221. Rebate of Tax.**

In the case of tax rebate, when the return for the rebatable tax is accompanied by a corresponding Certificate of Compliance for the applicable tax period, then the Beneficiary shall pay the tax in question to the Government of the Commonwealth, and upon review of the tax return, the Director of Revenue and Taxation of the Commonwealth shall, within the normal rebate period required by Commonwealth law, rebate to the Beneficiary the amount of the tax to be rebated.

**Source:** PL 12-32, § 3 (3321).