

**IN THE SUPREME COURT OF PENNSYLVANIA  
EASTERN DISTRICT**

CITY OF PHILADELPHIA,	:	No. 51 EAL 2014
	:	
Petitioner	:	
	:	
v.	:	Petition for Allowance of Appeal from the
	:	Order of the Commonwealth Court
	:	
	:	
CITY OF PHILADELPHIA TAX REVIEW	:	
BOARD TO THE USE OF KEYSTONE	:	
HEALTH PLAN EAST, INC.,	:	
	:	
Respondent	:	
	:	
	:	
CITY OF PHILADELPHIA,	:	
	:	
Petitioner	:	
	:	
v.	:	
	:	
	:	
CITY OF PHILADELPHIA TAX REVIEW	:	
BOARD TO THE USE OF KEYSTONE	:	
HEALTH PLAN EAST, INC.,	:	
	:	
Respondent	:	
	:	
	:	
CITY OF PHILADELPHIA,	:	
	:	
Petitioner	:	
	:	
v.	:	
	:	
	:	
CITY OF PHILADELPHIA TAX REVIEW	:	
BOARD TO THE USE OF QCC	:	
INSURANCE COMPANY,	:	
	:	
Respondent	:	
	:	



v.  
CITY OF PHILADELPHIA TAX REVIEW  
BOARD TO THE USE OF QCC  
INSURANCE COMPANY,

Respondent

CITY OF PHILADELPHIA,

Petitioner

v.  
CITY OF PHILADELPHIA TAX REVIEW  
BOARD TO THE USE OF QCC  
INSURANCE COMPANY,

Respondent

**ORDER**

**PER CURIAM**

**AND NOW**, this 5<sup>th</sup> day of June 2014, the Petition and Cross Petition for Allowance of Appeal are **GRANTED**. The issues, as stated by the parties, are:

- (1) Was President Judge Pellegrini correct in dissent that the majority’s conclusion – that although there is a very strict three-year statute of limitations on requests for tax refunds, there is no statute of limitations at all on requests for tax credits – is “absurd” in that it allows taxpayers to pursue tax overpayments against the City “forever,” without any limiting principles whatsoever?
- (2) Whether, as a matter of law and equity, the Commonwealth Court correctly upheld the Philadelphia

Court of Common Pleas by denying Taxpayers BPT  
refunds [under the circumstances].<sup>1</sup>

---

<sup>1</sup> The second issue has been shortened only to delete unnecessary detail.