

(S. B. 638)
(Conference)

(No. 26-2023)

(Approved January 13, 2023)

AN ACT

To amend Section 4.1 of Act No. 38-2017, as amended, known as the “Government of Puerto Rico Uniform Administrative Procedure Act,” in order to adjust it to Act No. 107-2020, as amended, known as the “Puerto Rico Municipal Code,” with regard to the judicial review of deficiencies, assessments, and taxes of the Municipal Revenues Collection Center.

STATEMENT OF MOTIVES

The Puerto Rico Municipal Code was approved in 2020 through Act No. 107-2020, for the purpose of codifying and incorporating all municipal statutes into a single one, among others. As part of the process, countless laws that regulated the administrative, procedural, and substantive matters of the municipalities were repealed, including Act No. 83-1991, known as the “Municipal Property Tax Act of 1991.” Thus, the provisions of Act No. 83-1991, *supra*, were incorporated into the Puerto Municipal Code under Book VII, Chapters I and II.

Now then, prior to the approval of the Code, the municipal administrative procedure was governed by the provisions of the now repealed Puerto Rico Autonomous Municipalities Act of 1991 and, in the case of the Municipal Revenue Collections Center, by the provisions of the also now repealed Act No. 80-1991, known as the “Municipal Revenue Collection Center Act,” and Act No. 83-1991, *supra*. For such reason, both the “Uniform Administrative Procedures Act of 1988” and Act No. 38-2017, as amended, known as the “Government of Puerto Rico Uniform Administrative Procedure Act” exclude the municipalities from the

application thereof, except as otherwise provided by law. Currently, the administrative procedure for the administrative review of CRIM's determinations is governed by the Puerto Rico Municipal Code.

Act No. 38-2017, *supra*, however, continues to make reference to the now repealed Act No. 83-1991, *supra*. Therefore, the provisions of the former must be conformed to those of the new Puerto Rico Municipal Code so that our code of laws remains clear and updated.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF PUERTO RICO:

Section 1.- Section 4.1 of Act No. 38-2017, as amended, known as the "Government of Puerto Rico Uniform Administrative Procedure Act," is hereby amended to read as follows:

"Section 4.1.- Applicability.

The provisions of this Act shall apply to final orders, decisions, and adjudication orders issued by agencies or administrative officials, which are reviewable by the Court of Appeals through a Petition for Review, except for:

(a) Orders issued by the Secretary of the Treasury with respect to the internal revenue laws of Puerto Rico, which shall be reviewed by filing a complaint and holding a trial *de novo*, before the competent part of the Court of First Instance. Every plaintiff contesting a determination of deficiency made by the Secretary of the Treasury shall be required to pay the portion of the uncontested tax and post a bond for the unpaid balance of the tax determined by the Secretary of the Treasury, on or before filing the complaint; and

(b) Orders issued by the Municipal Revenues Collection Center with respect to deficiencies, assessments, and taxes on real and personal property, which shall be governed by Book VII of Act No. 107-2020, as amended, known as the 'Puerto Rico Municipal Code.'"

Section 2.- This Act shall take effect upon its approval.