

AMENDMENTS TO HOUSE BILL NO. 1921

Sponsor: REPRESENTATIVE PEIFER

Printer's No. 2183

1 Amend Bill, page 1, lines 1 through 12, by striking out all
2 of said lines and inserting
3 Amending Title 20 (Decedents, Estates and Fiduciaries) of the
4 Pennsylvania Consolidated Statutes, in dispositions
5 independent of letters, family exemption and probate of wills
6 and grant of letters, further providing for payments to
7 family and funeral directors.

8 Amend Bill, page 1, lines 15 through 23; page 2, lines 1
9 through 30; page 3, lines 1 through 12; by striking out all of
10 said lines on said pages and inserting

11 Section 1. Section 3101 of Title 20 of the Pennsylvania
12 Consolidated Statutes is amended by adding a subsection to read:
13 § 3101. Payments to family and funeral directors.

14 * * *

15 (f) Personal income tax refund.--The following shall apply:

16 (1) When a tax refund of \$10,000 or less is due to a
17 deceased individual under Article III of the act of March 4,
18 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, and
19 no estate has been opened for the deceased individual and no
20 personal representative has been appointed, the Department of
21 Revenue shall issue the tax refund to the surviving spouse,
22 child, parent or sibling of the deceased individual.

23 (2) In order for a tax refund to be issued under
24 paragraph (1), the following criteria must be met:

25 (i) The individual seeking the tax refund must
26 submit an application for the refund to the Department of
27 Revenue on a form prescribed by the Department of
28 Revenue. The application must be signed and made subject
29 to the penalties of 18 Pa.C.S. § 4904 (relating to
30 unsworn falsification to authorities). The application
31 shall include the following:

32 (A) A certified death certificate of the
33 deceased individual.

34 (B) The relationship of the individual to the
35 deceased individual.

1 (C) A statement that an estate for the deceased
2 individual has not been opened and that a personal
3 representative has not been appointed.

4 (D) Other information as the Department of
5 Revenue determines is necessary in order to issue the
6 tax refund.

7 (ii) The deceased individual has been deceased for
8 at least nine months.

9 (3) The Department of Revenue may only issue one tax
10 refund under paragraph (1) to one individual on behalf of a
11 deceased individual. If more than one individual applies for
12 the tax refund, preference shall be given to the individual
13 as follows:

14 (i) Surviving spouse.

15 (ii) Child.

16 (iii) Parent.

17 (iv) Sibling.

18 (4) Prior to the issuance of a tax refund under
19 paragraph (1), the Department of Revenue is not required to
20 confirm the existence of individuals other than the applicant
21 who may be entitled to the tax refund under this subsection.

22 (5) If a refund is issued under paragraph (1), the
23 refund shall be treated as if it had been made to a duly
24 appointed personal representative of the deceased individual
25 and the Department of Revenue may not be required to issue
26 the refund to any other person.

27 (6) Any individual to whom the tax refund is made shall
28 be liable to anyone prejudiced by the issuance of the tax
29 refund under this subsection.

30 Section 2. The addition of 20 Pa.C.S. § 3101(f) shall apply
31 to a tax refund due for taxable years beginning after December
32 31, 2018.

33 Section 3. This act shall take effect immediately.