

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 17 Session of 2019

INTRODUCED BY RYAN, GROVE, JAMES, KAUFFMAN, KEEFER, SAYLOR, SIMMONS, STAATS, WALSH, LAWRENCE, F. KELLER AND JONES, JANUARY 28, 2019

REFERRED TO COMMITTEE ON FINANCE, JANUARY 28, 2019

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
 2 act relating to tax reform and State taxation by codifying
 3 and enumerating certain subjects of taxation and imposing
 4 taxes thereon; providing procedures for the payment,
 5 collection, administration and enforcement thereof; providing
 6 for tax credits in certain cases; conferring powers and
 7 imposing duties upon the Department of Revenue, certain
 8 employers, fiduciaries, individuals, persons, corporations
 9 and other entities; prescribing crimes, offenses and
 10 penalties," in personal income tax, further providing for
 11 collection of tax and for limitations on assessment and
 12 collection.

13 The General Assembly of the Commonwealth of Pennsylvania
 14 hereby enacts as follows:

15 Section 1. Sections 343 and 348(c) of the act of March 4,
 16 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, are
 17 amended to read:

18 Section 343. Collection of Tax.--(a) The department shall
 19 collect the taxes imposed by this article in the manner provided
 20 by law for the collection of taxes imposed by the laws of this
 21 Commonwealth.

22 (b) The following apply:

1 (1) except as provided under paragraph (2), where the
2 assessment of a tax imposed by this article has been made within
3 the applicable period of limitation, the tax shall be collected
4 by the department within ten years after the date the return was
5 first due; and

6 (2) where the taxpayer willfully files a false or fraudulent
7 return with the intent to evade the tax imposed by this article,
8 the amount of tax due may be assessed and collected at any time.

9 Section 348. Limitations on Assessment and Collection.--* *

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11 (c) Where no return is filed, or if a taxpayer shall fail,
12 when required, to file an amended return, the amount of the tax
13 due may be assessed at any time not exceeding ten years from the
14 date the return was first due or any extension thereof.

15 * * *

16 Section 2. This act shall take effect in 60 days.