

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1921 Session of 2021

INTRODUCED BY STRUZZI, PICKETT, RYAN, HILL-EVANS, CIRESI, BURGOS AND JOZWIAK, SEPTEMBER 28, 2021

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 28, 2021

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 refund or credit of overpayment and for restrictions on
 12 refunds.

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

15 Section 1. Section 346(a) of the act of March 4, 1971
 16 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
 17 to read:

18 Section 346. Refund or Credit of Overpayment.--(a) In the
 19 case of any payment of tax not due under this article, the
 20 department may credit the amount of such overpayment against any
 21 liability in respect of the tax imposed by this article on the
 22 part of the person who made the overpayment and shall refund any
 23 balance to such person or, if the overpayment was made by a

1 person who subsequently dies, to the next of kin in accordance
2 with section 347(b).

3 * * *

4 Section 2. Section 347(a) of the act is amended and the
5 section is amended by adding subsections to read:

6 Section 347. Restrictions on Refunds.--(a) A credit or
7 refund may be [made] issued under section 346:

8 (1) By reason of the overpayment of an installment of
9 estimated tax;

10 (2) Upon reassessment;

11 (3) Upon the filing of a final return or amended final
12 return showing any overpayment of tax.

13 (b) (1) In the case of overpayment of tax made by a person
14 who subsequently dies, a refund may be issued under section
15 346(a) to the executor, administrator or other personal
16 representative of the decedent.

17 (2) In the case of overpayment of tax made by a person who
18 subsequently dies and no estate has been opened for the
19 decedent, the department may issue or reissue a refund under
20 section 346(a) in the name of the decedent's next of kin,
21 provided that the next of kin presents to the department all of
22 the following prior to issuing or reissuing a refund:

23 (i) A certified death certificate with the same name as the
24 decedent.

25 (ii) A sworn affidavit under the penalties of 18 Pa.C.S. §
26 4904 (relating to unsworn falsification to authorities) setting
27 forth the relationship of the claimant to the decedent, the
28 existence or nonexistence of a duly appointed personal
29 representative of the decedent and any other persons that may be
30 entitled to make a claim to the decedent's refund.

1 (iii) Other information determined by the department to be
2 necessary in order to issue or reissue a refund.

3 (3) The department shall develop a form and may promulgate
4 regulations providing for issuance or reissuance of a refund
5 under this subsection.

6 (c) As used in this section, the term "next of kin" means a
7 surviving spouse, child, mother or father or sister or brother
8 of the decedent, with preference given in that order.

9 Section 3. This act shall apply to an overpayment of tax
10 made by a decedent taxpayer for taxable years beginning after
11 December 31, 2018.

12 Section 4. This act shall take effect immediately.