

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE BILL

No. 1666 Session of  
2023

---

INTRODUCED BY ZIMMERMAN, HAMM, KAUFFMAN, COOK, GLEIM, ROWE,  
TWARDZIK, GREINER, PICKETT, RADER, METZGAR, STAMBAUGH AND  
RAPP, SEPTEMBER 12, 2023

---

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 12, 2023

---

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 general provisions, further providing for  
11 statute of limitations for collection of assessed taxes.

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

14 Section 1. Section 3003.23(a)(1) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended  
16 to read:

17 Section 3003.23. Collection of Assessed Taxes.--(a) The  
18 following shall apply:

19 (1) For a tax administered by the Department of Revenue,  
20 except under Article XXI, the Department of Revenue may collect  
21 the tax owed if collection commences within [ten] seven years of  
22 the date the settlement, determination or assessment of the tax

1 becomes final. For nonfiled returns, the Department of Revenue  
2 shall induce the filing of a return or settle, determine or  
3 assess the tax liability of a nonfiled tax period within [~~ten~~]  
4 seven years of the tax return due date. The filing of a tax lien  
5 shall not extend the [~~ten-year~~] seven-year period to collect a  
6 tax.

7 \* \* \*

8 Section 2. This act shall apply to:

9 (1) Taxes for which settlement, determination or  
10 assessment becomes final after the effective date of this  
11 section.

12 (2) For nonfiled returns, taxes that have a tax return  
13 due date after the effective date of this section.

14 Section 3. This act shall take effect January 1, 2024.