

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 26 Session of 2023

INTRODUCED BY STRUZZI, ARMANINI, CIRESI, SCHLEGEL CULVER,
GILLEN, HEFFLEY, PICKETT, ROWE, SMITH AND ZIMMERMAN,
MARCH 7, 2023

REFERRED TO COMMITTEE ON FINANCE, MARCH 7, 2023

AN ACT

1 Amending Title 20 (Decedents, Estates and Fiduciaries) of the
2 Pennsylvania Consolidated Statutes, in dispositions
3 independent of letters, family exemption and probate of wills
4 and grant of letters, further providing for payments to
5 family and funeral directors.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Section 3101 of Title 20 of the Pennsylvania
9 Consolidated Statutes is amended by adding a subsection to read:

10 § 3101. Payments to family and funeral directors.

11 * * *

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

13 (1) When a tax refund of \$10,000 or less is due to a
14 deceased individual under Article III of the act of March 4,
15 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, and
16 no estate has been opened for the deceased individual and no
17 personal representative has been appointed, the Department of
18 Revenue shall issue the tax refund to the surviving spouse,
19 child, parent or sibling of the deceased individual.

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

3 (i) The individual seeking the tax refund must
4 submit an application for the refund to the Department of
5 Revenue on a form prescribed by the Department of
6 Revenue. The application must be signed and made subject
7 to the penalties of 18 Pa.C.S. § 4904 (relating to
8 unsworn falsification to authorities). The application
9 shall include the following:

10 (A) A certified death certificate of the
11 deceased individual.

12 (B) The relationship of the individual to the
13 deceased individual.

14 (C) A statement that an estate for the deceased
15 individual has not been opened and that a personal
16 representative has not been appointed.

17 (D) Other information as the Department of
18 Revenue determines is necessary in order to issue the
19 tax refund.

20 (ii) The deceased individual has been deceased for
21 at least nine months.

22 (3) The Department of Revenue may only issue one tax
23 refund under paragraph (1) to one individual on behalf of a
24 deceased individual. If more than one individual applies for
25 the tax refund, preference shall be given to the individual
26 as follows:

27 (i) Surviving spouse.

28 (ii) Child.

29 (iii) Parent.

30 (iv) Sibling.

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

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

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

13 Section 2. The addition of 20 Pa.C.S. § 3101(f) shall apply
14 to a tax refund due for taxable years beginning after December
15 31, 2018.

16 Section 3. This act shall take effect immediately.