

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2123 Session of 2024

INTRODUCED BY STRUZZI, B. MILLER, BARTON, CUTLER, D'ORSIE, FEE, GREINER, KAUFFMAN, KERWIN, LAWRENCE, LEADBETER, M. MACKENZIE, MENTZER, ROWE, SMITH, STAMBAUGH AND ZIMMERMAN, MARCH 18, 2024

REFERRED TO COMMITTEE ON FINANCE, MARCH 18, 2024

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 method of filing.

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

14 Section 1. Section 3003.8 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 3003.8. Method of Filing.--(a) Notwithstanding any
 18 provision of law and except as provided under subsection (c),
 19 the Department of Revenue [may] shall allow the electronic or
 20 telephonic filing of any tax return or documents or the
 21 remittance of a payment for a fee or tax liability under this
 22 act.

1 (b) For the purposes of this section, the Department of
2 Revenue may determine alternative methods for the following:

3 (1) The signing, subscribing or verifying of a return,
4 statement or other document that shall have the same validity
5 and consequences as the actual signing by the taxpayer.

6 (2) The remittance of a payment for a fee or tax liability
7 under this act.

8 (c) For the purposes of this section, the Department of
9 Revenue may phase out the telephonic filing of any tax return or
10 documents when the tax revenue collected no longer exceeds the
11 cost of offering the service.

12 Section 2. The amendment of section 3003.8 of the act shall
13 apply to the filing of any tax return or documents or the
14 remittance of a payment for a fee or tax liability beginning
15 after December 31, 2023.

16 Section 3. This act shall take effect immediately.