

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 18103. Suspension of the Running of Period of Limitation.**

The running of the period of limitations on collections after assessment shall be suspended for the period during which the taxpayer is outside the Commonwealth if such period of absence is for a continuous period of at least 6 months. If the preceding sentence applies and at the time of the taxpayer's return to the Commonwealth, the period of limitations on collection after assessment would expire before the expiration of 6 months from the date of his return, such period shall not expire before the expiration of such 6 months.

**Source:** PL 14-35, § 4 (1903).