

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 146

Session of
1985

INTRODUCED BY DeLUCA, KASUNIC, MRKONIC, FREIND, GODSHALL,
SEVENTY, HALUSKA, SWEET, POTT, PRESTON, NOYE, HERSHEY,
McVERRY, MILLER, DALEY, GEIST, CORNELL, KUKOVICH, PETRARCA,
COLAFELLA, CLYMER, DIETZ, CIVERA, CESSAR, RYBAK, BALDWIN,
MICHLOVIC, FLICK, ITKIN, FARGO, MICOZZIE, MARKOSEK, ANGSTADT,
DUFFY, LAUGHLIN, FREEMAN, E. Z. TAYLOR, ARTY, DAWIDA,
WOZNIAK, LINTON, MAYERNIK, BELARDI, PRATT AND PISTELLA,
JANUARY 30, 1985

AS AMENDED ON THIRD CONSIDERATION, IN SENATE, JUNE 30, 1986

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," ~~excluding transfers between brothers and sisters~~ <—
11 ~~or their spouses.~~ FURTHER PROVIDING FOR THE REALTY TRANSFER <—
12 TAX.

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

15 ~~Section 1. The definition of "document" in section 1101 C of~~ <—
16 ~~the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform~~
17 ~~Code of 1971, amended December 9, 1982 (P.L.1047, No.246), is~~
18 ~~amended to read:-~~

19 ~~Section 1101 C. Definitions. The following words when used~~

~~in this article shall have the meanings ascribed to them in this section, except in those instances where the context clearly indicates a different meaning:~~

~~* * *~~

~~"Document." Any deed, instrument or writing whereby any lands, tenements or hereditaments within this Commonwealth or any interest therein shall be quitclaimed, granted, bargained, sold, or otherwise conveyed to the grantee, purchaser, or any other person, but does not include wills, mortgages, transfers between corporations operating housing projects pursuant to the Housing and Redevelopment Assistance Law and the shareholders thereof, transfers between nonprofit industrial development agencies and industrial corporations purchasing from them, any transfers to nonprofit industrial development agencies, transfers to a nature conservancy or similar organization which possesses a tax exempt status pursuant to section 501(c)(3) of the Internal Revenue Code, and which has as its primary purpose the preservation of land for historic, recreational, scenic, agricultural or open space opportunities, and transfers between husband and wife, transfers between persons who were previously husband and wife but who have since been divorced provided such transfer is made within three months of the date of the granting of the final decree in divorce, or the decree of equitable distribution of marital property, whichever is later, and the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, transfers between parent and child or the spouse of such a child or between parent and trustee for the benefit of a child or the spouse of such child, transfers between a grandparent and grandchild or the~~

~~1 spouse of such grandchild, transfers between brother and sister
2 or brother and brother or sister and sister or the spouse of
3 such brother or sister, by and between a principal and straw
4 party for the purpose of placing a mortgage or ground rent upon
5 the premises, correctional deeds without consideration,
6 transfers to the United States, the Commonwealth of
7 Pennsylvania, or to any of their instrumentalities, agencies or
8 political subdivisions, by gift, dedication or deed in lieu of
9 condemnation, or deed of confirmation in connection with
10 condemnation proceedings, or reconveyance by the condemning body
11 of the property condemned to the owner of record at the time of
12 condemnation which reconveyance may include property line
13 adjustments provided said reconveyance is made within one year
14 from the date of condemnation, leases, a conveyance to a trustee
15 under a recorded trust agreement for the express purpose of
16 holding title in trust as security for a debt contracted at the
17 time of the conveyance under which the trustee is not the lender
18 and requiring the trustee to make reconveyance to the grantor
19 borrower upon the repayment of the debt, or a transfer by the
20 owner of previously occupied residential premises to a builder
21 of new residential premises when such previously occupied
22 residential premises is taken in trade by such builder as part
23 of the consideration from the purchaser of a new previously
24 unoccupied residential premises or any transfer from a mortgagor
25 to the mortgagee whether pursuant to a foreclosure or in lieu
26 thereof, or conveyances to municipalities, townships, school
27 districts and counties pursuant to acquisition by
28 municipalities, townships, school districts and counties of tax
29 delinquent properties at sheriff sale or tax claim bureau, or
30 any transfer between religious organizations or other bodies or~~

1 ~~persons holding title to real estate for a religious~~
2 ~~organization if such real estate is not being or has not been~~
3 ~~used by such transferor for commercial purposes, or in any~~
4 ~~sheriff sale instituted by a mortgagee in which the purchaser of~~
5 ~~said sheriff sale is the mortgagee who instituted said sale.~~

6 ~~* * *~~

7 ~~Section 2. This act shall take effect in 60 days.~~

8 SECTION 1. SECTION 1101-C OF THE ACT OF MARCH 4, 1971 <—
9 (P.L.6, NO.2), KNOWN AS THE TAX REFORM CODE OF 1971, ADDED OR
10 AMENDED MAY 5, 1981 (P.L.36, NO.14), DECEMBER 19, 1985 (P.L.356,
11 NO.102) AND DECEMBER 20, 1985 (P.L.489, 115), IS AMENDED TO
12 READ:

13 SECTION 1101-C. DEFINITIONS.--THE FOLLOWING WORDS WHEN USED
14 IN THIS ARTICLE SHALL HAVE THE MEANINGS ASCRIBED TO THEM IN THIS
15 SECTION[, EXCEPT IN THOSE INSTANCES WHERE THE CONTEXT CLEARLY
16 INDICATES A DIFFERENT MEANING]:

17 "ASSOCIATION." A PARTNERSHIP, LIMITED PARTNERSHIP, OR ANY
18 OTHER FORM OF UNINCORPORATED ENTERPRISE OWNED OR CONDUCTED BY
19 TWO OR MORE PERSONS OTHER THAN A PRIVATE TRUST OR DECEDENT'S
20 ESTATE.

21 "CORPORATION." A CORPORATION [OR], JOINT-STOCK ASSOCIATION,
22 BUSINESS TRUST, OR BANKING INSTITUTION WHICH IS ORGANIZED UNDER
23 THE LAWS OF THIS COMMONWEALTH, THE UNITED STATES, OR ANY OTHER
24 STATE, TERRITORY, OR FOREIGN COUNTRY, OR DEPENDENCY[, INCLUDING,
25 BUT NOT LIMITED TO, BANKING INSTITUTIONS].

26 "DEPARTMENT." THE DEPARTMENT OF REVENUE OF THIS
27 COMMONWEALTH.

28 "DOCUMENT." ANY DEED, INSTRUMENT OR WRITING [WHEREBY ANY
29 LANDS, TENEMENTS OR HEREDITAMENTS WITHIN THIS COMMONWEALTH OR
30 ANY INTEREST THEREIN SHALL BE QUITCLAIMED, GRANTED, BARGAINED,

1 SOLD, OR OTHERWISE CONVEYED TO THE GRANTEE, PURCHASER, OR ANY
2 OTHER PERSON] WHICH CONVEYS, TRANSFERS, DEMISES, VESTS, CONFIRMS
3 OR EVIDENCES ANY TRANSFER OR DEMISE OF TITLE TO REAL ESTATE, BUT
4 DOES NOT INCLUDE WILLS, MORTGAGES, [TRANSFERS BETWEEN
5 CORPORATIONS OPERATING HOUSING PROJECTS PURSUANT TO THE HOUSING
6 AND REDEVELOPMENT ASSISTANCE LAW AND THE SHAREHOLDERS THEREOF,
7 TRANSFERS BETWEEN NONPROFIT INDUSTRIAL DEVELOPMENT AGENCIES AND
8 INDUSTRIAL CORPORATIONS PURCHASING FROM THEM, ANY TRANSFERS TO
9 OR FROM NONPROFIT INDUSTRIAL DEVELOPMENT AGENCIES, TRANSFERS TO
10 A NATURE CONSERVANCY OR SIMILAR ORGANIZATION WHICH POSSESSES A
11 TAX-EXEMPT STATUS PURSUANT TO SECTION 501(C)(3) OF THE INTERNAL
12 REVENUE CODE, AND WHICH HAS AS ITS PRIMARY PURPOSE THE
13 PRESERVATION OF LAND FOR HISTORIC, RECREATIONAL, SCENIC,
14 AGRICULTURAL OR OPEN SPACE OPPORTUNITIES, AND TRANSFERS BETWEEN
15 HUSBAND AND WIFE, TRANSFERS BETWEEN PERSONS WHO WERE PREVIOUSLY
16 HUSBAND AND WIFE BUT WHO HAVE SINCE BEEN DIVORCED PROVIDED SUCH
17 TRANSFER IS MADE WITHIN THREE MONTHS OF THE DATE OF THE GRANTING
18 OF THE FINAL DECREE IN DIVORCE, OR THE DECREE OF EQUITABLE
19 DISTRIBUTION OF MARITAL PROPERTY, WHICHEVER IS LATER, AND THE
20 PROPERTY OR INTEREST THEREIN SUBJECT TO SUCH TRANSFER WAS
21 ACQUIRED BY THE HUSBAND AND WIFE OR HUSBAND OR WIFE PRIOR TO THE
22 GRANTING OF THE FINAL DECREE IN DIVORCE, TRANSFERS BETWEEN
23 PARENT AND CHILD OR THE SPOUSE OF SUCH A CHILD OR BETWEEN PARENT
24 AND TRUSTEE FOR THE BENEFIT OF A CHILD OR THE SPOUSE OF SUCH
25 CHILD, TRANSFERS BETWEEN A GRANDPARENT AND GRANDCHILD OR THE
26 SPOUSE OF SUCH GRANDCHILD, BY AND BETWEEN A PRINCIPAL AND STRAW
27 PARTY FOR THE PURPOSE OF PLACING A MORTGAGE OR GROUND RENT UPON
28 THE PREMISES, CORRECTIONAL DEEDS WITHOUT CONSIDERATION,
29 TRANSFERS TO THE UNITED STATES, THE COMMONWEALTH OF
30 PENNSYLVANIA, OR TO ANY OF THEIR INSTRUMENTALITIES, AGENCIES OR

1 POLITICAL SUBDIVISIONS, BY GIFT, DEDICATION OR DEED IN LIEU OF
2 CONDEMNATION, OR DEED OF CONFIRMATION IN CONNECTION WITH
3 CONDEMNATION PROCEEDINGS, OR RECONVEYANCE BY THE CONDEMNING BODY
4 OF THE PROPERTY CONDEMNED TO THE OWNER OF RECORD AT THE TIME OF
5 CONDEMNATION WHICH RECONVEYANCE MAY INCLUDE PROPERTY LINE
6 ADJUSTMENTS PROVIDED SAID RECONVEYANCE IS MADE WITHIN ONE YEAR
7 FROM THE DATE OF CONDEMNATION, LEASES, A CONVEYANCE TO A TRUSTEE
8 UNDER A RECORDED TRUST AGREEMENT FOR THE EXPRESS PURPOSE OF
9 HOLDING TITLE IN TRUST AS SECURITY FOR A DEBT CONTRACTED AT THE
10 TIME OF THE CONVEYANCE UNDER WHICH THE TRUSTEE IS NOT THE LENDER
11 AND REQUIRING THE TRUSTEE TO MAKE RECONVEYANCE TO THE GRANTOR-
12 BORROWER UPON THE REPAYMENT OF THE DEBT, OR A TRANSFER BY THE
13 OWNER OF PREVIOUSLY OCCUPIED RESIDENTIAL PREMISES TO A BUILDER
14 OF NEW RESIDENTIAL PREMISES WHEN SUCH PREVIOUSLY OCCUPIED
15 RESIDENTIAL PREMISES IS TAKEN IN TRADE BY SUCH BUILDER AS PART
16 OF THE CONSIDERATION FROM THE PURCHASER OF A NEW PREVIOUSLY
17 UNOCCUPIED RESIDENTIAL PREMISES OR ANY TRANSFER FROM A MORTGAGOR
18 TO THE MORTGAGEE WHETHER PURSUANT TO A FORECLOSURE OR IN LIEU
19 THEREOF, OR CONVEYANCES TO MUNICIPALITIES, TOWNSHIPS, SCHOOL
20 DISTRICTS AND COUNTIES PURSUANT TO ACQUISITION BY
21 MUNICIPALITIES, TOWNSHIPS, SCHOOL DISTRICTS AND COUNTIES OF TAX
22 DELINQUENT PROPERTIES AT SHERIFF SALE OR TAX CLAIM BUREAU, ANY
23 TRANSFER OF A PUBLICLY OWNED, MULTIPURPOSE STADIUM HAVING A
24 SEATING CAPACITY OF AT LEAST FIFTY THOUSAND WHERE SUCH TRANSFER
25 OCCURS BEFORE JANUARY 1, 1986, OR ANY TRANSFER BETWEEN RELIGIOUS
26 ORGANIZATIONS OR OTHER BODIES OR PERSONS HOLDING TITLE TO REAL
27 ESTATE FOR A RELIGIOUS ORGANIZATION IF SUCH REAL ESTATE IS NOT
28 BEING OR HAS NOT BEEN USED BY SUCH TRANSFEROR FOR COMMERCIAL
29 PURPOSES, OR A TRANSFER WITHIN A FAMILY FROM A SOLE PROPRIETOR
30 FAMILY MEMBER TO A FAMILY FARM CORPORATION OR IN ANY SHERIFF

1 SALE INSTITUTED BY A MORTGAGEE IN WHICH THE PURCHASER OF SAID
2 SHERIFF SALE IS THE MORTGAGEE WHO INSTITUTED SAID SALE.] DEEDS
3 OF TRUST OR OTHER INSTRUMENTS OF LIKE CHARACTER GIVEN AS
4 SECURITY FOR A DEBT AND DEEDS OF RELEASE THEREOF TO THE DEBTOR,
5 LAND CONTRACTS WHEREBY THE LEGAL TITLE DOES NOT PASS TO THE
6 GRANTEE UNTIL THE TOTAL CONSIDERATION SPECIFIED IN THE CONTRACT
7 HAS BEEN PAID OR ANY CANCELLATION THEREOF UNLESS THE
8 CONSIDERATION IS PAYABLE OVER A PERIOD OF TIME EXCEEDING THIRTY
9 YEARS OR INSTRUMENTS WHICH SOLELY GRANT, VEST OR CONFIRM A
10 PUBLIC UTILITY EASEMENT. "DOCUMENT" SHALL ALSO INCLUDE A
11 DECLARATION OF ACQUISITION REQUIRED TO BE PRESENTED FOR
12 RECORDING UNDER SECTION ~~1106-C~~ 1102-C.5 OF THIS ARTICLE. <—

13 "FAMILY FARM CORPORATION." A [PENNSYLVANIA] CORPORATION OF
14 WHICH AT LEAST SEVENTY-FIVE PER CENT OF [THE] ITS ASSETS [OF
15 WHICH] ARE DEVOTED TO THE BUSINESS OF AGRICULTURE[, WHICH
16 BUSINESS, FOR THE PURPOSES OF THIS DEFINITION,] AND AT LEAST
17 SEVENTY-FIVE PER CENT OF EACH CLASS OF STOCK OF THE CORPORATION
18 IS CONTINUOUSLY OWNED BY MEMBERS OF THE SAME FAMILY. THE
19 BUSINESS OF AGRICULTURE SHALL NOT BE DEEMED TO INCLUDE:

20 (1) RECREATIONAL ACTIVITIES SUCH AS, BUT NOT LIMITED TO,
21 HUNTING, FISHING, CAMPING, SKIING, SHOW COMPETITION OR RACING;

22 (2) THE RAISING, BREEDING OR TRAINING OF GAME ANIMALS OR
23 GAME BIRDS, FISH, CATS, DOGS OR PETS[,] OR ANIMALS INTENDED FOR
24 USE IN SPORTING OR RECREATIONAL ACTIVITIES;

25 (3) FUR FARMING;

26 (4) STOCKYARD AND SLAUGHTERHOUSE OPERATIONS; OR

27 (5) MANUFACTURING OR PROCESSING OPERATIONS OF ANY KIND[:

28 PROVIDED, HOWEVER, THAT AT LEAST SEVENTY-FIVE PER CENT OF ALL OF
29 THE STOCK OF THE CORPORATION MUST BE OWNED BY MEMBERS OF THE
30 SAME FAMILY].

1 "MEMBERS OF THE SAME FAMILY." ANY INDIVIDUAL, SUCH
2 INDIVIDUAL'S BROTHERS AND SISTERS, THE BROTHERS AND SISTERS OF
3 SUCH INDIVIDUAL'S PARENTS AND GRANDPARENTS, THE ANCESTORS AND
4 LINEAL DESCENDENTS OF ANY OF THE FOREGOING [AND], A SPOUSE OF
5 ANY OF THE FOREGOING, AND THE ESTATE OF ANY OF THE FOREGOING.
6 INDIVIDUALS RELATED BY THE HALF BLOOD OR LEGAL ADOPTION SHALL BE
7 TREATED AS IF THEY WERE RELATED BY THE WHOLE BLOOD.

8 "PERSON." EVERY NATURAL PERSON, ASSOCIATION, OR CORPORATION.
9 WHENEVER USED IN ANY CLAUSE PRESCRIBING AND IMPOSING A FINE OR
10 IMPRISONMENT, OR BOTH, THE TERM "PERSON" AS APPLIED TO
11 ASSOCIATIONS, SHALL [MEAN] INCLUDE THE RESPONSIBLE MEMBERS OR
12 GENERAL PARTNERS [OR MEMBERS] THEREOF, AND AS APPLIED TO
13 CORPORATIONS, THE OFFICERS THEREOF.

14 "REAL ESTATE."

15 (1) ANY LANDS, TENEMENTS OR HEREDITAMENTS WITHIN THIS
16 COMMONWEALTH, INCLUDING WITHOUT LIMITATION BUILDINGS,
17 STRUCTURES, FIXTURES, MINES, MINERALS, OIL, GAS, QUARRIES,
18 SPACES WITH OR WITHOUT UPPER OR LOWER BOUNDARIES, TREES, AND
19 OTHER IMPROVEMENTS, IMMOVABLES OR INTERESTS WHICH BY CUSTOM,
20 USAGE OR LAW PASS WITH A CONVEYANCE OF LAND, BUT EXCLUDING
21 PERMANENTLY ATTACHED MACHINERY AND EQUIPMENT IN AN INDUSTRIAL
22 PLANT.

23 (2) A CONDOMINIUM UNIT.

24 (3) A TENANT-STOCKHOLDER'S INTEREST IN A COOPERATIVE HOUSING
25 CORPORATION, TRUST OR ASSOCIATION UNDER A PROPRIETARY LEASE OR
26 OCCUPANCY AGREEMENT.

27 "REAL ESTATE COMPANY." A CORPORATION OR ASSOCIATION WHICH IS
28 PRIMARILY ENGAGED IN THE BUSINESS OF HOLDING, SELLING OR LEASING
29 REAL ESTATE NINETY PER CENT OR MORE OF THE OWNERSHIP INTEREST IN
30 WHICH IS HELD BY THIRTY-FIVE OR FEWER PERSONS AND WHICH:

1 (1) DERIVES SIXTY PER CENT OR MORE OF ITS ANNUAL GROSS
2 RECEIPTS FROM THE OWNERSHIP OR DISPOSITION OF REAL ESTATE; OR

3 (2) HOLDS REAL ESTATE, THE VALUE OF WHICH COMPRISES NINETY
4 PER CENT OR MORE OF THE VALUE OF ITS ENTIRE TANGIBLE ASSET
5 HOLDINGS EXCLUSIVE OF TANGIBLE ASSETS WHICH ARE FREELY
6 TRANSFERABLE AND ACTIVELY TRADED ON AN ESTABLISHED MARKET.

7 "TAXABLE LEASE."

<—

8 (1) ANY GROUND LEASE FOR A TERM OF THIRTY YEARS OR MORE.

9 (2) A LEASEHOLD INTEREST OR POSSESSORY INTEREST UNDER A
10 LEASE OR OCCUPANCY AGREEMENT FOR A TERM OF THIRTY YEARS OR MORE
11 PROVIDED THAT SUCH LEASE OR OCCUPANCY AGREEMENT AFFECTS MORE
12 THAN FIFTY PERCENT OF THE LEASEHOLD PREMISES.

13 (3) "TAXABLE LEASE" SHALL NOT INCLUDE:

14 (I) THE LEASE OF PROPERTY TO A SELLER BY THE PURCHASER AS
15 PART OF A SINGLE TRANSACTION IN WHICH TITLE TO REAL ESTATE WAS
16 TRANSFERRED BY THE SELLER TO THE PURCHASER.

17 (II) THE ASSIGNMENT OF A LEASE OR LEASEHOLD ESTATE TO A
18 PURCHASER OF THE LEASEHOLD PREMISES IF SUCH ASSIGNMENT IS
19 PURSUANT TO THE SALE OF THE LEASEHOLD PREMISES SUBJECT TO THE
20 LEASE OR THE LEASEHOLD ESTATE.

21 "TITLE TO REAL ESTATE."

22 (1) ANY INTEREST IN REAL ESTATE WHICH ENDURES FOR A PERIOD
23 OF TIME THE TERMINATION OF WHICH IS NOT FIXED OR ASCERTAINED BY
24 A SPECIFIC NUMBER OF YEARS, INCLUDING WITHOUT LIMITATION AN
25 ESTATE IN FEE SIMPLE, LIFE ESTATE, OR PERPETUAL LEASEHOLD; OR

26 (2) ANY INTEREST IN REAL ESTATE ENDURING FOR A FIXED PERIOD
27 OF YEARS BUT WHICH, EITHER BY REASON OF THE LENGTH OF THE TERM
28 OR THE GRANT OF A RIGHT TO EXTEND THE TERM BY RENEWAL OR
29 OTHERWISE, CONSISTS OF A GROUP OF RIGHTS APPROXIMATING THOSE OF
30 AN ESTATE IN FEE SIMPLE, LIFE ESTATE OR PERPETUAL LEASEHOLD,

<—

1 ~~INCLUDING WITHOUT LIMITATION A LEASEHOLD INTEREST OR POSSESSORY~~
2 ~~INTEREST UNDER A LEASE OR OCCUPANCY AGREEMENT FOR A TERM OF~~
3 ~~THIRTY YEARS OR MORE OR A LEASEHOLD INTEREST OR POSSESSORY~~
4 ~~INTEREST IN REAL ESTATE IN WHICH THE LESSEE HAS EQUITY,~~ <—
5 ~~PERPETUAL LEASEHOLD OR TAXABLE LEASE.~~

6 "TRANSACTION." THE MAKING, EXECUTING, DELIVERING, ACCEPTING,
7 OR PRESENTING FOR RECORDING OF A DOCUMENT.

8 "VALUE."

9 (1) IN THE CASE OF ANY [DOCUMENT GRANTING, BARGAINING,
10 SELLING, OR OTHERWISE CONVEYING ANY LAND, TENEMENT OR
11 HEREDITAMENT, OR INTEREST THEREIN] BONA FIDE SALE OF REAL ESTATE
12 AT ARM'S LENGTH FOR ACTUAL MONETARY WORTH, THE AMOUNT OF THE
13 ACTUAL CONSIDERATION THEREFOR, PAID OR TO BE PAID, INCLUDING
14 LIENS OR OTHER ENCUMBRANCES THEREON EXISTING BEFORE THE TRANSFER
15 AND NOT REMOVED THEREBY, WHETHER OR NOT THE UNDERLYING
16 INDEBTEDNESS IS ASSUMED, AND GROUND RENTS, OR A COMMENSURATE
17 PART [OF THE LIENS OR OTHER ENCUMBRANCES THEREON AND GROUND
18 RENTS] THEREOF WHERE SUCH LIENS OR OTHER ENCUMBRANCES AND GROUND
19 RENTS ALSO ENCUMBER OR ARE CHARGED AGAINST OTHER [LANDS,
20 TENEMENTS OR HEREDITAMENTS] REAL ESTATE: PROVIDED, THAT WHERE
21 SUCH DOCUMENTS SHALL SET FORTH A [SMALL OR] NOMINAL
22 CONSIDERATION, THE "VALUE" THEREOF SHALL BE DETERMINED FROM THE
23 PRICE SET FORTH IN OR ACTUAL CONSIDERATION FOR THE CONTRACT OF
24 SALE[, OR,];

25 (2) IN THE CASE OF A GIFT, [OR ANY OTHER DOCUMENT WITHOUT
26 CONSIDERATION, FROM] SALE BY EXECUTION UPON A JUDGMENT OR UPON
27 THE FORECLOSURE OF A MORTGAGE BY A JUDICIAL OFFICER,
28 TRANSACTIONS WITHOUT CONSIDERATION OR FOR CONSIDERATION LESS
29 THAN THE ACTUAL MONETARY WORTH [OF THE PROPERTY GRANTED,
30 BARGAINED, SOLD, OR OTHERWISE CONVEYED, WHICH, IN EITHER EVENT,

1 SHALL NOT BE LESS THAN THE AMOUNT OF THE HIGHEST ASSESSMENT OF
2 SUCH LANDS, TENEMENTS OR HEREDITAMENTS FOR LOCAL TAX PURPOSES.]
3 OF THE REAL ESTATE, A TAXABLE LEASE, AN OCCUPANCY AGREEMENT, A
4 LEASEHOLD OR POSSESSORY INTEREST, ANY EXCHANGE OF PROPERTIES, OR
5 THE REAL ESTATE OF AN ACQUIRED COMPANY, THE ACTUAL MONETARY
6 WORTH OF THE REAL ESTATE DETERMINED BY ADJUSTING THE ASSESSED
7 VALUE OF THE REAL ESTATE FOR LOCAL REAL ESTATE TAX PURPOSES FOR
8 THE COMMON LEVEL RATIO OF ASSESSED VALUES TO MARKET VALUES OF
9 THE TAXING DISTRICT AS ESTABLISHED BY THE STATE TAX EQUALIZATION
10 BOARD, OR A COMMENSURATE PART OF THE ASSESSMENT WHERE THE
11 ASSESSMENT INCLUDES OTHER REAL ESTATE;

12 (3) IN THE CASE OF AN EASEMENT OR OTHER INTEREST IN REAL
13 ESTATE THE VALUE OF WHICH IS NOT DETERMINABLE UNDER CLAUSE (1)
14 OR (2), THE ACTUAL MONETARY WORTH OF SUCH INTEREST; OR

15 (4) THE ACTUAL CONSIDERATION FOR OR ACTUAL MONETARY WORTH OF
16 ANY EXECUTORY AGREEMENT FOR THE CONSTRUCTION OF BUILDINGS,
17 STRUCTURES OR OTHER PERMANENT IMPROVEMENTS TO REAL ESTATE
18 BETWEEN THE GRANTOR AND OTHER PERSONS EXISTING BEFORE THE
19 TRANSFER AND NOT REMOVED THEREBY OR BETWEEN THE GRANTOR, THE
20 AGENT OR PRINCIPLE OF THE GRANTOR OR A RELATED CORPORATION,
21 ASSOCIATION OR PARTNERSHIP AND THE GRANTEE EXISTING BEFORE OR
22 EFFECTIVE WITH THE TRANSFER.

23 SECTION 2. SECTION 1102-C OF THE ACT, ADDED MAY 5, 1981
24 (P.L.36, NO.14), IS AMENDED TO READ:

25 SECTION 1102-C. IMPOSITION OF TAX.--EVERY PERSON WHO MAKES,
26 EXECUTES, DELIVERS, ACCEPTS OR PRESENTS FOR RECORDING ANY
27 DOCUMENT OR IN WHOSE BEHALF ANY DOCUMENT IS MADE, EXECUTED,
28 DELIVERED, ACCEPTED OR PRESENTED FOR RECORDING, SHALL BE SUBJECT
29 TO PAY FOR AND IN RESPECT TO THE TRANSACTION OR ANY PART
30 THEREOF, OR FOR OR IN RESPECT OF THE VELLUM PARCHMENT OR PAPER

1 UPON WHICH SUCH DOCUMENT IS WRITTEN OR PRINTED, A STATE TAX AT
2 THE RATE OF ONE PER CENT OF THE VALUE OF THE [PROPERTY] REAL
3 ESTATE REPRESENTED BY SUCH DOCUMENT, WHICH STATE TAX SHALL BE
4 PAYABLE AT THE EARLIER OF THE TIME THE DOCUMENT IS PRESENTED FOR
5 RECORDING OR WITHIN THIRTY DAYS OF [MAKING, EXECUTION,
6 DELIVERY,] ACCEPTANCE [OR PRESENTING FOR RECORDING] OF SUCH
7 DOCUMENT OR WITHIN THIRTY DAYS OF BECOMING AN ACQUIRED COMPANY.

8 SECTION 3. SECTION 1102-C.1 OF THE ACT IS REPEALED.

9 SECTION 4. THE ACT IS AMENDED BY ADDING SECTIONS TO READ:

10 SECTION 1102-C.2. EXEMPT PARTIES.--THE UNITED STATES, THE
11 COMMONWEALTH, OR ANY OF THEIR INSTRUMENTALITIES, AGENCIES OR
12 POLITICAL SUBDIVISIONS SHALL BE EXEMPT FROM PAYMENT OF THE TAX
13 IMPOSED BY THIS ARTICLE. THE EXEMPTION OF SUCH GOVERNMENTAL
14 BODIES SHALL NOT, HOWEVER, RELIEVE ANY OTHER PARTY TO A
15 TRANSACTION FROM LIABILITY FOR THE TAX.

16 SECTION 1102-C.3. EXCLUDED TRANSACTIONS.--THE TAX IMPOSED BY
17 SECTION 1102-C SHALL NOT BE IMPOSED UPON:

18 (1) A TRANSFER TO THE COMMONWEALTH, OR TO ANY OF ITS
19 INSTRUMENTALITIES, AGENCIES OR POLITICAL SUBDIVISIONS, BY GIFT,
20 DEDICATION OR DEED IN LIEU OF CONDEMNATION OR DEED OF
21 CONFIRMATION IN CONNECTION WITH CONDEMNATION PROCEEDINGS, OR A
22 RECONVEYANCE BY THE CONDEMNING BODY OF THE PROPERTY CONDEMNED TO
23 THE OWNER OF RECORD AT THE TIME OF CONDEMNATION WHICH
24 RECONVEYANCE MAY INCLUDE PROPERTY LINE ADJUSTMENTS PROVIDED SAID
25 RECONVEYANCE IS MADE WITHIN ONE YEAR FROM THE DATE OF
26 CONDEMNATION.

27 (2) A DOCUMENT WHICH THE COMMONWEALTH IS PROHIBITED FROM
28 TAXING UNDER THE CONSTITUTION OR STATUTES OF THE UNITED STATES.

29 (3) A CONVEYANCE TO A MUNICIPALITY, TOWNSHIP, SCHOOL
30 DISTRICT OR COUNTY PURSUANT TO ACQUISITION BY THE MUNICIPALITY,

1 TOWNSHIP, SCHOOL DISTRICT OR COUNTY OF A TAX DELINQUENT PROPERTY
2 AT SHERIFF SALE OR TAX CLAIM BUREAU SALE.

3 (4) A TRANSFER FOR NO OR NOMINAL ACTUAL CONSIDERATION WHICH
4 CORRECTS OR CONFIRMS A TRANSFER PREVIOUSLY RECORDED, BUT WHICH
5 DOES NOT EXTEND OR LIMIT EXISTING RECORD LEGAL TITLE OR
6 INTEREST.

7 (5) A TRANSFER OF DIVISION IN KIND FOR NO OR NOMINAL ACTUAL
8 CONSIDERATION OF PROPERTY PASSED BY TESTATE OR INTESTATE
9 SUCCESSION AND HELD BY COTENANTS; HOWEVER, IF ANY OF THE PARTIES
10 TAKE SHARES GREATER IN VALUE THAN THEIR UNDIVIDED INTEREST, TAX
11 IS DUE ON THE EXCESS.

12 (6) A TRANSFER BETWEEN HUSBAND AND WIFE, BETWEEN PERSONS WHO
13 WERE PREVIOUSLY HUSBAND AND WIFE WHO HAVE SINCE BEEN DIVORCED,
14 PROVIDED THE PROPERTY OR INTEREST THEREIN SUBJECT TO SUCH
15 TRANSFER WAS ACQUIRED BY THE HUSBAND AND WIFE OR HUSBAND OR WIFE
16 PRIOR TO THE GRANTING OF THE FINAL DECREE IN DIVORCE, BETWEEN
17 PARENT AND CHILD OR THE SPOUSE OF SUCH CHILD, BETWEEN BROTHER OR
18 SISTER OR SPOUSE OF A BROTHER OR SISTER AND BROTHER OR SISTER OR
19 THE SPOUSE OF A BROTHER OR SISTER, AND BETWEEN A GRANDPARENT AND
20 GRANDCHILD OR THE SPOUSE OF SUCH GRANDCHILD, EXCEPT THAT A
21 SUBSEQUENT TRANSFER BY THE GRANTEE WITHIN ONE YEAR SHALL BE
22 SUBJECT TO TAX AS IF THE GRANTOR WERE MAKING SUCH TRANSFER.

23 (7) A TRANSFER FOR NO OR NOMINAL ACTUAL CONSIDERATION OF
24 PROPERTY PASSING BY TESTATE OR INTESTATE SUCCESSION FROM A
25 PERSONAL REPRESENTATIVE OF A DECEDENT TO THE DECEDENT'S DEVISEE
26 OR HEIR.

27 (8) A TRANSFER FOR NO OR NOMINAL ACTUAL CONSIDERATION TO A
28 TRUSTEE OF AN ORDINARY TRUST WHERE THE TRANSFER OF THE SAME
29 PROPERTY WOULD BE EXEMPT IF THE TRANSFER WAS MADE DIRECTLY FROM
30 THE GRANTOR TO ALL OF THE POSSIBLE BENEFICIARIES, WHETHER OR NOT

1 SUCH BENEFICIARIES ARE CONTINGENT OR SPECIFICALLY NAMED. NO SUCH
2 EXEMPTION SHALL BE GRANTED UNLESS THE RECORDER OF DEEDS IS
3 PRESENTED WITH A COPY OF THE TRUST INSTRUMENT THAT CLEARLY
4 IDENTIFIES THE GRANTOR AND ALL POSSIBLE BENEFICIARIES.

5 (9) A TRANSFER FOR NO OR NOMINAL ACTUAL CONSIDERATION FROM A
6 TRUSTEE TO A BENEFICIARY OF AN ORDINARY TRUST.

7 (10) A TRANSFER FOR NO OR NOMINAL ACTUAL CONSIDERATION FROM
8 TRUSTEE TO SUCCESSOR TRUSTEE.

9 (11) A TRANSFER:

10 (I) FOR NO OR NOMINAL ACTUAL CONSIDERATION BETWEEN PRINCIPAL
11 AND AGENT OR STRAW PARTY; OR

12 (II) FROM OR TO AN AGENT OR STRAW PARTY WHERE, IF THE AGENT
13 OR STRAW PARTY WERE HIS PRINCIPAL, NO TAX WOULD BE IMPOSED UNDER
14 THIS ARTICLE.

15 WHERE THE DOCUMENT BY WHICH TITLE IS ACQUIRED BY A GRANTEE OR
16 STATEMENT OF VALUE FAILS TO SET FORTH THAT THE PROPERTY WAS
17 ACQUIRED BY THE GRANTEE FROM, OR FOR THE BENEFIT OF, HIS
18 PRINCIPAL, THERE IS A REBUTTABLE PRESUMPTION THAT THE PROPERTY
19 IS THE PROPERTY OF THE GRANTEE IN HIS INDIVIDUAL CAPACITY IF THE
20 GRANTEE CLAIMS AN EXEMPTION FROM TAXATION UNDER THIS CLAUSE.

21 (12) A TRANSFER MADE PURSUANT TO THE STATUTORY MERGER OR
22 CONSOLIDATION OF A CORPORATION OR STATUTORY DIVISION OF A
23 NONPROFIT CORPORATION, EXCEPT WHERE THE DEPARTMENT REASONABLY
24 DETERMINES THAT THE PRIMARY INTENT FOR SUCH MERGER,
25 CONSOLIDATION OR DIVISION IS AVOIDANCE OF THE TAX IMPOSED BY
26 THIS ARTICLE.

27 (13) A TRANSFER FROM A CORPORATION OR ASSOCIATION OF REAL
28 ESTATE HELD OF RECORD IN THE NAME OF THE CORPORATION OR
29 ASSOCIATION WHERE THE GRANTEE OWNS STOCK OF THE CORPORATION OR
30 AN INTEREST IN THE ASSOCIATION IN THE SAME PROPORTION AS HIS

INTEREST IN OR OWNERSHIP OF THE REAL ESTATE BEING CONVEYED AND
WHERE THE STOCK OF THE CORPORATION OR THE INTEREST IN THE
ASSOCIATION HAS BEEN HELD BY THE GRANTEE FOR MORE THAN TWO
YEARS.

(14) A TRANSFER FROM A NONPROFIT INDUSTRIAL DEVELOPMENT
AGENCY OR AUTHORITY TO A GRANTEE OF PROPERTY CONVEYED BY THE
GRANTEE TO THAT AGENCY OR AUTHORITY AS SECURITY FOR A DEBT OF
THE GRANTEE OR A TRANSFER TO A NONPROFIT INDUSTRIAL DEVELOPMENT
AGENCY OR AUTHORITY.

(15) A TRANSFER FROM A NONPROFIT INDUSTRIAL DEVELOPMENT
AGENCY OR AUTHORITY TO A GRANTEE PURCHASING DIRECTLY FROM IT,
BUT ONLY IF:

(I) THE GRANTEE SHALL DIRECTLY USE SUCH REAL ESTATE FOR THE
PRIMARY PURPOSE OF MANUFACTURING, FABRICATING, COMPOUNDING,
PROCESSING, PUBLISHING, RESEARCH AND DEVELOPMENT,
TRANSPORTATION, ENERGY CONVERSION, ENERGY PRODUCTION, POLLUTION
CONTROL, WAREHOUSING OR AGRICULTURE; AND

(II) THE AGENCY OR AUTHORITY HAS THE FULL OWNERSHIP INTEREST
IN THE REAL ESTATE TRANSFERRED.

(16) A TRANSFER BY A MORTGAGOR TO THE HOLDER OF A BONA FIDE
MORTGAGE IN DEFAULT IN LIEU OF A FORECLOSURE OR A TRANSFER
PURSUANT TO A JUDICIAL SALE IN WHICH THE SUCCESSFUL BIDDER IS
THE BONA FIDE HOLDER OF A MORTGAGE, UNLESS THE HOLDER ASSIGNS
THE BID TO ANOTHER PERSON.

(17) ANY TRANSFER BETWEEN RELIGIOUS ORGANIZATIONS OR OTHER
BODIES OR PERSONS HOLDING TITLE FOR A RELIGIOUS ORGANIZATION IF
SUCH REAL ESTATE IS NOT BEING OR HAS NOT BEEN USED BY SUCH
TRANSFEROR FOR COMMERCIAL PURSUANT TO A SPECIFIC MATHEMATICAL
FORMULA. IT SHALL NOT BE PRESUMED THAT A RIGHT OR OPTION TO
RENEW OR EXTEND A LEASE WILL BE EXERCISED IF THE METHOD

1 ESTABLISHED FOR CALCULATING THE RENTAL CHARGE IS BASED UPON FAIR
2 MARKET VALUE AT THE TIME OF EXERCISE. PURPOSES.

3 (18) A TRANSFER TO A CONSERVANCY WHICH POSSESSES A TAX
4 EXEMPT STATUS PURSUANT TO SECTION 501(C)(3) OF THE INTERNAL
5 REVENUE CODE OF 1954, (68A STAT. 3, 26 U.S.C. § 501(C)(3)) AND
6 WHICH HAS AS ITS PRIMARY PURPOSE PRESERVATION OF LAND FOR
7 HISTORIC, RECREATIONAL, SCENIC, AGRICULTURAL OR OPEN SPACE
8 OPPORTUNITIES.

9 (19) A TRANSFER OF REAL ESTATE DEVOTED TO THE BUSINESS OF
10 AGRICULTURE TO A FAMILY FARM CORPORATION BY A MEMBER OF THE SAME
11 FAMILY WHICH DIRECTLY OWNS AT LEAST SEVENTY-FIVE PER CENT OF
12 EACH CLASS OF THE STOCK THEREOF.

13 (20) A TRANSFER BETWEEN MEMBERS OF THE SAME FAMILY OF AN
14 OWNERSHIP INTEREST IN A REAL ESTATE COMPANY OR FAMILY FARM
15 CORPORATION.

16 (21) A TRANSACTION WHEREIN THE TAX DUE IS ONE DOLLAR (\$1) OR
17 LESS.

18 (22) LEASES FOR THE PRODUCTION OR EXTRACTION OF COAL, OIL, <—
19 NATURAL GAS OR MINERALS AND ASSIGNMENTS THEREOF.

20 IN ORDER TO EXERCISE ANY EXCLUSION PROVIDED IN THIS SECTION, THE
21 TRUE, FULL AND COMPLETE VALUE OF THE TRANSFER SHALL BE SHOWN ON
22 THE STATEMENT OF VALUE. FOR LEASES OF COAL, OIL, GAS OR <—
23 MINERALS, THE STATEMENT OF VALUE MAY BE LIMITED TO AN
24 EXPLANATION OF WHY SUCH DOCUMENT IS NOT SUBJECT TO TAX UNDER
25 THIS ARTICLE.

26 SECTION 1102-C.4. DOCUMENTS RELATING TO ASSOCIATIONS OR
27 CORPORATIONS AND MEMBERS, PARTNERS, STOCKHOLDERS OR SHAREHOLDERS
28 THEREOF.--EXCEPT AS OTHERWISE PROVIDED IN SECTION 1102-C.3,
29 DOCUMENTS WHICH MAKE, CONFIRM OR EVIDENCE ANY TRANSFER OR DEMISE
30 OF TITLE TO REAL ESTATE BETWEEN ASSOCIATIONS OR CORPORATIONS AND

1 THE MEMBERS, PARTNERS, SHAREHOLDERS OR STOCKHOLDERS THEREOF ARE
2 FULLY TAXABLE. FOR THE PURPOSES OF THIS ARTICLE, CORPORATIONS
3 AND ASSOCIATIONS ARE ENTITIES SEPARATE FROM THEIR MEMBERS,
4 PARTNERS, STOCKHOLDERS OR SHAREHOLDERS.

5 SECTION 1102-C.5. ACQUIRED COMPANY.--(A) A REAL ESTATE
6 COMPANY IS AN ACQUIRED COMPANY UPON A CHANGE IN THE OWNERSHIP
7 INTEREST IN THE COMPANY, HOWEVER EFFECTED, IF THE CHANGE:

8 (1) DOES NOT AFFECT THE CONTINUITY OF THE COMPANY; AND

9 (2) OF ITSELF OR TOGETHER WITH PRIOR CHANGES HAS THE EFFECT
10 OF TRANSFERRING, DIRECTLY OR INDIRECTLY, NINETY PER CENT OR MORE
11 OF THE TOTAL OWNERSHIP INTEREST IN THE COMPANY WITHIN A PERIOD
12 OF THREE YEARS.

13 (B) WITH RESPECT TO REAL ESTATE ACQUIRED AFTER FEBRUARY 16,
14 1986, A FAMILY FARM CORPORATION IS AN ACQUIRED COMPANY WHEN,
15 BECAUSE OF VOLUNTARY OR INVOLUNTARY DISSOLUTION, IT CEASES TO BE
16 A FAMILY FARM CORPORATION OR WHEN, BECAUSE OF ISSUANCE OR
17 TRANSFER OF STOCK OR BECAUSE OF ACQUISITION OR TRANSFER OF
18 ASSETS THAT ARE DEVOTED TO THE BUSINESS OF AGRICULTURE, IT FAILS
19 TO MEET THE MINIMUM REQUIREMENTS OF A FAMILY FARM CORPORATION
20 UNDER THIS ACT.

21 (C) WITHIN THIRTY DAYS AFTER BECOMING AN ACQUIRED COMPANY,
22 THE COMPANY SHALL PRESENT A DECLARATION OF ACQUISITION WITH THE
23 RECORDER OF EACH COUNTY IN WHICH IT HOLDS REAL ESTATE FOR THE
24 AFFIXATION OF DOCUMENTARY STAMPS AND RECORDING. SUCH DECLARATION
25 SHALL SET FORTH THE VALUE OF REAL ESTATE HOLDINGS OF THE
26 ACQUIRED COMPANY IN SUCH COUNTY.

27 SECTION 5. SECTION 1103-C OF THE ACT, ADDED MAY 5, 1981
28 (P.L.36, NO.14), IS AMENDED TO READ:

29 SECTION 1103-C. [TRANSFER BY BROKER] CREDITS AGAINST TAX.--

30 (A) WHERE THERE IS A TRANSFER OF A RESIDENTIAL PROPERTY BY A

1 LICENSED REAL ESTATE BROKER WHICH PROPERTY WAS TRANSFERRED TO
2 HIM WITHIN THE PRECEDING YEAR AS [PART OF THE] CONSIDERATION FOR
3 THE PURCHASE OF OTHER RESIDENTIAL PROPERTY, A CREDIT FOR THE
4 AMOUNT OF THE TAX PAID AT THE TIME OF THE TRANSFER TO HIM SHALL
5 BE GIVEN TO HIM TOWARD THE AMOUNT OF THE TAX DUE UPON THE
6 TRANSFER. [IF THE TAX DUE UPON THE TRANSFER FROM THE LICENSED
7 REAL ESTATE BROKER IS GREATER THAN THE CREDIT GIVEN FOR THE
8 PRIOR TRANSFER, THE DIFFERENCE SHALL BE PAID, AND IF THE CREDIT
9 ALLOWED IS GREATER THAN THE AMOUNT OF THE TAX DUE, NO REFUND
10 SHALL BE ALLOWED.]

11 (B) WHERE THERE IS A TRANSFER BY A BUILDER OF RESIDENTIAL
12 PROPERTY WHICH WAS TRANSFERRED TO THE BUILDER WITHIN THE
13 PRECEDING YEAR AS CONSIDERATION FOR THE PURCHASE OF NEW,
14 PREVIOUSLY UNOCCUPIED RESIDENTIAL PROPERTY, A CREDIT FOR THE
15 AMOUNT OF THE TAX PAID AT THE TIME OF THE TRANSFER TO THE
16 BUILDER SHALL BE GIVEN TO THE BUILDER TOWARD THE AMOUNT OF THE
17 TAX DUE UPON THE TRANSFER.

18 (C) WHERE THERE IS A TRANSFER OF REAL ESTATE WHICH IS
19 DEMISED BY THE GRANTOR, A CREDIT FOR THE AMOUNT OF TAX PAID AT
20 THE TIME OF THE DEMISE SHALL BE GIVEN THE GRANTOR TOWARD THE TAX
21 DUE UPON THE TRANSFER.

22 (D) WHERE THERE IS A CONVEYANCE BY DEED OF REAL ESTATE WHICH
23 WAS PREVIOUSLY SOLD UNDER A LAND CONTRACT BY THE GRANTOR, A
24 CREDIT FOR THE AMOUNT OF TAX PAID AT THE TIME OF THE SALE SHALL
25 BE GIVEN THE GRANTOR TOWARD THE TAX DUE UPON THE DEED.

26 (E) IF THE TAX DUE UPON THE TRANSFER IS GREATER THAN THE
27 CREDIT GIVEN UNDER THIS SECTION, THE DIFFERENCE SHALL BE PAID.
28 IF THE CREDIT ALLOWED IS GREATER THAN THE AMOUNT OF TAX DUE, NO
29 REFUND OR CARRYOVER CREDIT SHALL BE ALLOWED.

30 SECTION 6. THE ACT IS AMENDED BY ADDING A SECTION TO READ:

1 SECTION 1103-C.1. EXTENSION OF LEASE.--IN DETERMINING THE
2 TERM OF A LEASE, IT SHALL BE PRESUMED THAT A RIGHT OR OPTION TO
3 RENEW OR EXTEND A LEASE WILL BE EXERCISED IF THE RENTAL CHARGE
4 TO THE LESSEE IS FIXED OR IF A METHOD FOR CALCULATING THE RENTAL
5 CHARGE IS ESTABLISHED PURSUANT TO A SPECIFIC MATHEMATICAL <—
6 FORMULA. IT SHALL NOT BE PRESUMED THAT A RIGHT OR OPTION TO
7 RENEW OR EXTEND A LEASE WILL BE EXERCISED IF THE METHOD
8 ESTABLISHED FOR CALCULATING THE RENTAL CHARGE IS BASED UPON FAIR
9 MARKET VALUE AT THE TIME OF EXERCISE.

10 SECTION 7. SECTIONS 1104-C, 1105-C, 1106-C, 1108-C AND 1109-
11 C OF THE ACT, ADDED MAY 5, 1981 (P.L.36, NO.14), ARE AMENDED TO
12 READ:

13 SECTION 1104-C. PROCEEDS OF JUDICIAL SALE.--THE TAX HEREIN
14 IMPOSED SHALL BE FULLY PAID, AND HAVE PRIORITY OUT OF THE
15 PROCEEDS OF ANY JUDICIAL SALE OF REAL ESTATE BEFORE ANY OTHER
16 OBLIGATION, CLAIM, LIEN, JUDGMENT, ESTATE OR COSTS OF THE SALE
17 AND OF THE WRIT UPON WHICH THE SALE IS MADE, AND THE SHERIFF, OR
18 OTHER OFFICER, CONDUCTING SAID SALE, SHALL PAY THE TAX HEREIN
19 IMPOSED OUT OF THE FIRST MONEYS PAID TO HIM IN CONNECTION
20 THEREWITH. IF THE PROCEEDS OF THE SALE ARE INSUFFICIENT TO PAY
21 THE ENTIRE TAX HEREIN IMPOSED, THE PURCHASER SHALL BE LIABLE FOR
22 THE REMAINING TAX.

23 SECTION 1105-C. DOCUMENTARY STAMPS.--(A) THE PAYMENT OF THE
24 TAX IMPOSED BY THIS ARTICLE SHALL BE EVIDENCED BY THE AFFIXING
25 OF A DOCUMENTARY STAMP OR STAMPS TO EVERY DOCUMENT BY THE PERSON
26 MAKING, EXECUTING, DELIVERING OR PRESENTING FOR RECORDING SUCH
27 DOCUMENT. SUCH STAMPS SHALL BE AFFIXED IN SUCH MANNER THAT THEIR
28 REMOVAL WILL REQUIRE THE CONTINUED APPLICATION OF STEAM OR
29 WATER, AND THE PERSON USING OR AFFIXING SUCH STAMPS SHALL WRITE
30 OR STAMP OR CAUSE TO BE WRITTEN OR STAMPED THEREON THE INITIALS

1 OF HIS NAME AND THE DATE UPON WHICH SUCH STAMPS ARE AFFIXED OR
2 USED SO THAT SUCH STAMPS MAY NOT AGAIN BE USED: PROVIDED, THAT
3 THE DEPARTMENT MAY PRESCRIBE SUCH OTHER METHOD OF CANCELLATION
4 AS IT MAY DEEM EXPEDIENT.

5 (B) THE USE OF DOCUMENTARY LICENSE METER IMPRESSIONS OR
6 SIMILAR INDICIA OF PAYMENT IN LIEU OF STAMPS AS REQUIRED BY THIS
7 ARTICLE MAY BE PERMITTED IN THE DISCRETION OF THE DEPARTMENT.

8 SECTION 1106-C. FURNISHING STAMPS.--(A) THE DEPARTMENT
9 SHALL PRESCRIBE, PREPARE AND FURNISH STAMPS TO EACH RECORDER OF
10 DEEDS, OF SUCH DENOMINATIONS AND QUANTITIES AS MAY BE NECESSARY,
11 FOR THE PAYMENT OF THE TAX IMPOSED AND ASSESSED BY THIS ARTICLE.

12 (B) THE DEPARTMENT SHALL ALLOW EACH COUNTY A COMMISSION
13 EQUAL TO ONE PER CENT OF THE FACE VALUE OF THE STAMPS SOLD OR
14 TWO HUNDRED FIFTY DOLLARS (\$250) WHICHEVER IS GREATER. THE
15 RECORDER OF DEEDS SHALL PAY THE COMMISSION HEREIN ALLOWED TO THE
16 GENERAL FUND OF THE COUNTY. THE DEPARTMENT SHALL PAY THE PREMIUM
17 OR PREMIUMS ON ANY BOND OR BONDS REQUIRED BY LAW TO BE PROCURED
18 BY RECORDER OF DEEDS FOR THE PERFORMANCE OF THEIR DUTIES UNDER
19 THIS ARTICLE.

20 (C) ALL MONEYS PAID INTO THE STATE TREASURY DURING THE
21 EFFECTIVE PERIOD OF THIS ARTICLE SHALL BE CREDITED TO THE
22 GENERAL FUND.

23 SECTION 1108-C. FAILURE TO AFFIX STAMPS.--NO DOCUMENT UPON
24 WHICH TAX IS IMPOSED BY THIS ARTICLE SHALL AT ANY TIME BE MADE
25 THE BASIS OF ANY ACTION OR OTHER LEGAL PROCEEDING, NOR SHALL
26 PROOF THEREOF BE OFFERED OR RECEIVED IN EVIDENCE IN ANY COURT OF
27 THIS COMMONWEALTH, OR RECORDED IN THE OFFICE OF ANY RECORDER OF
28 DEEDS OF ANY COUNTY OF THIS COMMONWEALTH, UNLESS A DOCUMENTARY
29 STAMP OR STAMPS AS PROVIDED IN THIS ARTICLE HAVE BEEN AFFIXED
30 THERETO.

1 SECTION 1109-C. STATEMENT OF VALUE; PENALTY.--(A) EVERY
2 DOCUMENT [WHEN] LODGED WITH OR PRESENTED TO ANY RECORDER OF
3 DEEDS IN THIS COMMONWEALTH FOR RECORDING, SHALL SET FORTH
4 THEREIN AND AS A PART OF SUCH DOCUMENT THE TRUE, FULL AND
5 COMPLETE VALUE THEREOF, OR SHALL BE ACCOMPANIED BY [AN
6 AFFIDAVIT] A STATEMENT OF VALUE EXECUTED BY A RESPONSIBLE PERSON
7 CONNECTED WITH THE TRANSACTION SHOWING SUCH CONNECTION AND
8 SETTING FORTH THE TRUE, FULL AND COMPLETE VALUE THEREOF OR THE
9 REASON, IF ANY, WHY SUCH DOCUMENT IS NOT SUBJECT TO TAX UNDER
10 THIS ARTICLE. THE PROVISIONS OF THIS SUBSECTION SHALL NOT APPLY
11 TO ANY EXCLUDABLE REAL ESTATE TRANSFERS WHICH ARE EXEMPT FROM
12 TAXATION BASED ON FAMILY RELATIONSHIP. OTHER DOCUMENTS PRESENTED
13 FOR THE AFFIXATION OF STAMPS SHALL BE ACCOMPANIED BY A CERTIFIED
14 COPY OF THE DOCUMENT AND STATEMENT OF VALUE EXECUTED BY A
15 RESPONSIBLE PERSON CONNECTED WITH THE TRANSACTION SHOWING SUCH
16 CONNECTION AND SETTING FORTH THE TRUE, FULL AND COMPLETE VALUE
17 THEREOF OR THE REASON, IF ANY, WHY SUCH DOCUMENT IS NOT SUBJECT
18 TO TAX UNDER THIS ARTICLE.

19 (B) ANY RECORDER OF DEEDS WHO SHALL RECORD ANY DOCUMENT UPON
20 WHICH TAX IS IMPOSED BY THIS ARTICLE WITHOUT THE PROPER
21 DOCUMENTARY STAMP OR STAMPS AFFIXED THERETO AS REQUIRED BY THIS
22 ARTICLE AS IS INDICATED IN SUCH DOCUMENT OR ACCOMPANYING
23 [AFFIDAVIT,] STATEMENT OF VALUE SHALL, UPON SUMMARY CONVICTION
24 [BEFORE ANY MAGISTRATE, ALDERMAN OR JUSTICE OF THE PEACE, OR
25 OTHER OFFICER HAVING THE POWERS OF A COMMITTING MAGISTRATE], BE
26 SENTENCED TO PAY A FINE OF FIFTY DOLLARS (\$50) AND COSTS OF
27 PROSECUTION, AND IN DEFAULT OF PAYMENT THEREOF, UNDERGO
28 IMPRISONMENT FOR NOT MORE THAN THIRTY DAYS[: PROVIDED, THAT WHEN
29 ANY DOCUMENT SHALL HAVE BEEN RECORDED, IT SHALL BE PRESUMED THAT
30 ALL REQUIREMENTS OF LAW AFFECTING THE TITLE TO ANY REAL PROPERTY

1 CONVEYED THEREBY HAVE BEEN COMPLIED WITH].

2 SECTION 8. THE ACT IS AMENDED BY ADDING A SECTION TO READ:

3 SECTION 1109-C.1. CIVIL PENALTIES.--(A) IF ANY PART OF ANY
4 UNDERPAYMENT OF TAX IMPOSED BY THIS ARTICLE IS DUE TO FRAUD,
5 THERE SHALL BE ADDED TO THE TAX AN AMOUNT EQUAL TO FIFTY PER
6 CENT OF THE UNDERPAYMENT.

7 (B) IN THE CASE OF FAILURE TO RECORD A DECLARATION REQUIRED
8 UNDER THIS ARTICLE ON THE DATE PRESCRIBED THEREFOR, UNLESS IT IS
9 SHOWN THAT SUCH FAILURE IS DUE TO REASONABLE CAUSE, THERE SHALL
10 BE ADDED TO THE TAX FIVE PER CENT OF THE AMOUNT OF SUCH TAX IF
11 THE FAILURE IS FOR NOT MORE THAN ONE MONTH, WITH AN ADDITIONAL
12 FIVE PER CENT FOR EACH ADDITIONAL MONTH OR FRACTION THEREOF
13 DURING WHICH SUCH FAILURE CONTINUES, NOT EXCEEDING FIFTY PER
14 CENT IN THE AGGREGATE.

15 SECTION 9. SECTIONS 1110-C, 1111-C AND 1112-C OF THE ACT,
16 ADDED MAY 5, 1981 (P.L.36, NO.14), ARE AMENDED TO READ:

17 SECTION 1110-C. UNLAWFUL ACTS; PENALTY.--(A) IT SHALL BE
18 UNLAWFUL FOR ANY PERSON TO:

19 (1) [MAKE, EXECUTE, DELIVER,] ACCEPT OR PRESENT FOR
20 RECORDING OR CAUSE TO BE [MADE, EXECUTED, DELIVERED,] ACCEPTED
21 OR PRESENTED FOR RECORDING ANY DOCUMENT, WITHOUT THE FULL AMOUNT
22 OF TAX THEREON BEING DULY PAID; OR,

23 (2) MAKE USE OF ANY DOCUMENTARY STAMP TO DENOTE PAYMENT OF
24 ANY TAX IMPOSED BY THIS ARTICLE WITHOUT CANCELLING SUCH STAMP AS
25 REQUIRED BY THIS ARTICLE OR AS PRESCRIBED BY THE DEPARTMENT; OR,

26 (3) FAIL, NEGLECT OR REFUSE TO COMPLY WITH OR VIOLATE THE
27 RULES AND REGULATIONS PRESCRIBED, ADOPTED AND PROMULGATED BY THE
28 DEPARTMENT UNDER THE PROVISIONS OF THIS ARTICLE.

29 (B) ANY PERSON VIOLATING ANY OF THE PROVISIONS OF SUBSECTION
30 (A) SHALL BE GUILTY OF A [MISDEMEANOR, AND, UPON CONVICTION

1 THEREOF, SHALL BE SENTENCED TO PAY A FINE OF NOT MORE THAN FIVE
2 HUNDRED DOLLARS (\$500) AND COSTS OF PROSECUTION, OR TO UNDERGO
3 IMPRISONMENT OF NOT MORE THAN NINETY DAYS, OR BOTH, IN THE
4 DISCRETION OF THE COURT] SUMMARY OFFENSE.

5 (C) IT SHALL BE UNLAWFUL FOR ANY PERSON TO:

6 (1) FRAUDULENTLY CUT, TEAR OR REMOVE FROM A DOCUMENT ANY
7 DOCUMENTARY STAMP; OR,

8 (2) FRAUDULENTLY AFFIX TO ANY DOCUMENT UPON WHICH TAX IS
9 IMPOSED BY THIS ARTICLE ANY DOCUMENTARY STAMP WHICH HAS BEEN
10 CUT, TORN OR REMOVED FROM ANY OTHER DOCUMENT UPON WHICH TAX IS
11 IMPOSED BY THIS ARTICLE, OR ANY DOCUMENTARY STAMP OF
12 INSUFFICIENT VALUE, OR ANY FORGED OR COUNTERFEITED STAMP, OR ANY
13 IMPRESSION OF ANY FORGED OR COUNTERFEITED STAMP, DIE, PLATE OR
14 OTHER ARTICLE; OR,

15 (3) WILFULLY REMOVE OR ALTER THE CANCELLATION MARKS OF ANY
16 DOCUMENTARY STAMP, OR RESTORE ANY SUCH DOCUMENTARY STAMP, WITH
17 INTENT TO USE OR CAUSE THE SAME TO BE USED AFTER IT HAS ALREADY
18 BEEN USED, OR KNOWINGLY BUY, SELL, OFFER FOR SALE, OR GIVE AWAY
19 ANY SUCH ALTERED OR RESTORED STAMP TO ANY PERSON FOR USE, OR
20 KNOWINGLY USE THE SAME; OR,

21 (4) KNOWINGLY HAVE IN HIS POSSESSION ANY ALTERED OR RESTORED
22 DOCUMENTARY STAMP WHICH HAS BEEN REMOVED FROM ANY DOCUMENT UPON
23 WHICH TAX IS IMPOSED BY THIS ARTICLE: PROVIDED, THAT THE
24 POSSESSION OF SUCH STAMPS SHALL BE PRIMA FACIE EVIDENCE OF AN
25 INTENT TO VIOLATE THE PROVISIONS OF THIS CLAUSE; OR,

26 (5) KNOWINGLY OR WILFULLY PREPARE, KEEP, SELL, OFFER FOR
27 SALE, OR HAVE IN HIS POSSESSION, ANY FORGED OR COUNTERFEITED
28 DOCUMENTARY STAMPS.

29 (D) ANY PERSON VIOLATING ANY OF THE PROVISIONS OF SUBSECTION
30 (C) SHALL BE GUILTY OF A MISDEMEANOR[, AND, UPON CONVICTION

1 THEREOF, SHALL BE SENTENCED TO PAY A FINE OF NOT LESS THAN FIVE
2 HUNDRED DOLLARS (\$500) NOR MORE THAN ONE THOUSAND DOLLARS
3 (\$1,000) AND COSTS OF PROSECUTION, OR TO UNDERGO IMPRISONMENT
4 FOR NOT MORE THAN FIVE YEARS, OR BOTH, IN THE DISCRETION OF THE
5 COURT] OF THE SECOND DEGREE.

6 (E) A PERSON WHO MAKES A FALSE STATEMENT OF VALUE OR
7 DECLARATION OF ACQUISITION, WHEN HE DOES NOT BELIEVE THE
8 STATEMENT OR DECLARATION TO BE TRUE, IS GUILTY OF A MISDEMEANOR
9 OF THE SECOND DEGREE.

10 SECTION 1111-C. [FAILURE TO PAY TAX] DETERMINATION AND
11 NOTICE OF TAX; REVIEW.--(A) IF ANY PERSON SHALL FAIL TO PAY ANY
12 TAX IMPOSED BY THIS ARTICLE FOR WHICH HE IS LIABLE, THE
13 DEPARTMENT IS HEREBY AUTHORIZED AND EMPOWERED TO MAKE A
14 DETERMINATION OF ADDITIONAL TAX AND INTEREST DUE BY SUCH PERSON
15 BASED UPON ANY INFORMATION WITHIN ITS POSSESSION OR THAT SHALL
16 COME INTO ITS POSSESSION. ALL OF SUCH DETERMINATIONS SHALL BE
17 MADE [SO THAT NOTICE THEREOF SHALL REACH THE PARTIES AGAINST
18 WHOM MADE] WITHIN THREE YEARS AFTER THE DATE OF THE RECORDING OF
19 THE DOCUMENT.

20 (B) PROMPTLY AFTER THE DATE OF SUCH DETERMINATION, THE
21 DEPARTMENT SHALL SEND[,] BY [REGISTERED] MAIL[,] A COPY THEREOF
22 TO THE PERSON AGAINST WHOM IT WAS MADE. WITHIN NINETY DAYS AFTER
23 THE DATE UPON WHICH THE COPY OF ANY SUCH DETERMINATION WAS
24 MAILED, SUCH PERSON MAY FILE WITH THE DEPARTMENT A PETITION FOR
25 REDETERMINATION OF SUCH TAXES. EVERY PETITION FOR
26 REDETERMINATION SHALL STATE SPECIFICALLY THE REASONS WHICH THE
27 PETITIONER BELIEVES ENTITLE HIM TO SUCH REDETERMINATION, AND IT
28 SHALL BE SUPPORTED BY AFFIRMATION THAT IT IS NOT MADE FOR THE
29 PURPOSE OF DELAY AND THAT THE FACTS SET FORTH THEREIN ARE TRUE.
30 IT SHALL BE THE DUTY OF THE DEPARTMENT WITHIN SIX MONTHS AFTER

1 THE DATE OF [ANY DETERMINATION] FILING OF ANY PETITION FOR
2 REDETERMINATION TO DISPOSE OF [ANY] THE PETITION [FOR
3 REDETERMINATION]. NOTICE OF THE ACTION TAKEN UPON ANY PETITION
4 FOR REDETERMINATION SHALL BE GIVEN TO THE PETITIONER PROMPTLY
5 AFTER THE DATE OF REDETERMINATION BY THE DEPARTMENT.

6 (C) ANY PERSON SHALL HAVE THE RIGHT TO REVIEW BY THE BOARD
7 OF FINANCE AND REVENUE AND APPEAL IN THE SAME MANNER AND WITHIN
8 THE SAME TIME AS PROVIDED BY LAW IN THE CASE OF CAPITAL STOCK
9 AND FRANCHISE TAXES IMPOSED UPON CORPORATIONS.

10 SECTION 1112-C. LIEN.--(A) ANY TAX DETERMINED TO BE DUE BY
11 [ANY PERSON HEREUNDER] THE DEPARTMENT AND REMAINING UNPAID AFTER
12 DEMAND FOR THE SAME, AND ALL PENALTIES AND INTEREST THEREON,
13 SHALL BE A LIEN IN FAVOR OF THE COMMONWEALTH UPON THE PROPERTY,
14 BOTH REAL AND PERSONAL, OF SUCH PERSON BUT ONLY AFTER SAID LIEN
15 HAS BEEN ENTERED AND DOCKETED OF RECORD BY THE PROTHONOTARY OF
16 THE COUNTY WHERE SUCH PROPERTY IS SITUATED. [THE]

17 (A.1) AT ANY TIME AFTER IT MAKES A DETERMINATION OF
18 ADDITIONAL TAX, PENALTY OR INTEREST, THE DEPARTMENT MAY [AT ANY
19 TIME] TRANSMIT TO THE PROTHONOTARIES OF THE RESPECTIVE COUNTIES
20 CERTIFIED COPIES OF ALL LIENS FOR SUCH TAXES, PENALTIES AND
21 INTEREST, AND IT SHALL BE THE DUTY OF EACH PROTHONOTARY
22 RECEIVING THE LIEN TO ENTER AND DOCKET THE SAME OF RECORD IN HIS
23 OFFICE, WHICH LIEN SHALL BE INDEXED AS JUDGMENTS ARE NOW
24 INDEXED. [A] AFTER THE DEPARTMENT'S DETERMINATION BECOMES FINAL,
25 A WRIT OF EXECUTION MAY DIRECTLY ISSUE UPON SUCH LIEN WITHOUT
26 THE ISSUANCE AND PROSECUTION TO JUDGMENT OF A WRIT OF SCIRE
27 FACIAS: PROVIDED, THAT NOT LESS THAN TEN DAYS BEFORE ISSUANCE OF
28 ANY EXECUTION ON THE LIEN, NOTICE [OF THE FILING AND THE EFFECT
29 OF THE LIEN] SHALL BE SENT BY [REGISTERED] CERTIFIED MAIL TO THE
30 TAXPAYER AT HIS LAST KNOWN POST OFFICE ADDRESS. NO PROTHONOTARY

1 SHALL REQUIRE AS A CONDITION PRECEDENT TO THE ENTRY OF SUCH
2 LIENS, THE PAYMENT OF ANY COSTS INCIDENT THERETO.

3 (B) THE LIEN IMPOSED HEREUNDER SHALL HAVE PRIORITY FROM THE
4 DATE OF ITS RECORDING AS AFORESAID, AND SHALL BE FULLY PAID AND
5 SATISFIED OUT OF THE PROCEEDS OF ANY JUDICIAL SALE OF PROPERTY
6 SUBJECT THERETO BEFORE ANY OTHER OBLIGATION, JUDGMENT, CLAIM,
7 LIEN OR ESTATE TO WHICH SAID PROPERTY MAY SUBSEQUENTLY BECOME
8 SUBJECT, EXCEPT COSTS OF THE SALE AND OF THE WRIT UPON WHICH THE
9 SALE WAS MADE, AND REAL ESTATE TAXES AND MUNICIPAL CLAIMS
10 AGAINST SUCH PROPERTY, BUT SHALL BE SUBORDINATE TO MORTGAGES AND
11 OTHER LIENS EXISTING AND DULY RECORDED OR ENTERED OF RECORD
12 PRIOR TO THE RECORDING OF THE TAX LIEN. IN THE CASE OF A
13 JUDICIAL SALE OF PROPERTY SUBJECT TO A LIEN IMPOSED HEREUNDER
14 UPON A LIEN OR CLAIM OVER WHICH THE LIEN IMPOSED HEREUNDER HAS
15 PRIORITY, AS AFORESAID, SUCH SALE SHALL DISCHARGE THE LIEN
16 IMPOSED HEREUNDER TO THE EXTENT ONLY THAT THE PROCEEDS ARE
17 APPLIED TO ITS PAYMENT, AND SUCH LIEN SHALL CONTINUE IN FULL
18 FORCE AND EFFECT AS TO THE BALANCE REMAINING UNPAID.

19 (C) [THE DEPARTMENT MAY AT ANY TIME TRANSMIT, TO THE
20 PROTHONOTARIES OF THE RESPECTIVE COUNTIES OF THE COMMONWEALTH TO
21 BE BY THEM ENTERED OF RECORD AND INDEXED AS JUDGMENTS ARE NOW
22 INDEXED, CERTIFIED COPIES OF ALL LIENS, AND A WRIT OF EXECUTION
23 MAY DIRECTLY ISSUE UPON SUCH LIEN WITHOUT THE ISSUANCE AND
24 PROSECUTION TO JUDGMENT OF A WRIT OF SCIRE FACIAS: PROVIDED,
25 THAT NOT LESS THAN TEN DAYS BEFORE ISSUANCE OF ANY EXECUTION ON
26 THE LIEN, NOTICE OF THE FILING AND THE EFFECT OF THE LIEN SHALL
27 BE SENT CERTIFIED MAIL TO THE TAXPAYER AT HIS LAST KNOWN POST
28 OFFICE ADDRESS.

29 (D)] THE LIEN IMPOSED HEREUNDER SHALL CONTINUE FOR FIVE
30 YEARS FROM THE DATE OF ITS ENTRY OF RECORD, AND MAY BE RENEWED

1 AND CONTINUED IN THE MANNER NOW OR HEREAFTER PROVIDED FOR THE
2 RENEWAL OF JUDGMENTS, OR AS MAY BE PROVIDED IN THE ACT OF APRIL
3 9, 1929 (P.L.343, NO.176), KNOWN AS "THE FISCAL CODE."

4 SECTION 10. THE ACT IS AMENDED BY ADDING A SECTION AND AN
5 ARTICLE TO READ:

6 SECTION 1113-C. REFUNDS.--(A) WHENEVER THE AMOUNT DUE UPON
7 DETERMINATION, REDETERMINATION OR REVIEW IS LESS THAN THE AMOUNT
8 PAID TO THE DEPARTMENT ON ACCOUNT THEREOF, THE DEPARTMENT SHALL
9 ENTER A CREDIT IN THE AMOUNT OF SUCH DIFFERENCE TO THE ACCOUNT
10 OF THE PERSON WHO PAID THE TAX.

11 (B) WHERE THERE HAS BEEN NO DETERMINATION OF UNPAID TAX, THE
12 DEPARTMENT SHALL HAVE THE POWER, AND ITS DUTY SHALL BE, TO HEAR
13 AND DECIDE ANY APPLICATION FOR REFUND AND, UPON THE ALLOWANCE OF
14 SUCH APPLICATION, TO ENTER A CREDIT IN THE AMOUNT OF THE
15 OVERPAYMENT TO THE ACCOUNT OF THE PERSON WHO PAID THE TAX. SUCH
16 APPLICATION MUST BE FILED WITHIN TWO YEARS AFTER THE DATE OF
17 PAYMENT.

18 ARTICLE XI-D

19 LOCAL REAL ESTATE TRANSFER TAX

20 SECTION 1101-D. IMPOSITION.--THE DULY CONSTITUTED
21 AUTHORITIES OF THE FOLLOWING POLITICAL SUBDIVISIONS--CITIES OF
22 THE SECOND CLASS, CITIES OF THE SECOND CLASS A, CITIES OF THE
23 THIRD CLASS, BOROUGHES, INCORPORATED TOWNS, TOWNSHIPS OF THE
24 FIRST CLASS, TOWNSHIPS OF THE SECOND CLASS, SCHOOL DISTRICTS OF
25 THE SECOND CLASS, SCHOOL DISTRICTS OF THE THIRD CLASS AND SCHOOL
26 DISTRICTS OF THE FOURTH CLASS, IN ALL CASES INCLUDING
27 INDEPENDENT SCHOOL DISTRICTS--MAY, IN THEIR DISCRETION, BY
28 ORDINANCE OR RESOLUTION, FOR GENERAL REVENUE PURPOSES, LEVY,
29 ASSESS AND COLLECT OR PROVIDE FOR THE LEVYING, ASSESSMENT AND
30 COLLECTION OF A TAX UPON A TRANSFER OF REAL PROPERTY OR AN

1 INTEREST IN REAL PROPERTY WITHIN THE LIMITS OF THE POLITICAL
2 SUBDIVISION, REGARDLESS OF WHERE THE INSTRUMENTS MAKING THE
3 TRANSFERS ARE MADE, EXECUTED OR DELIVERED OR WHERE THE ACTUAL
4 SETTLEMENTS ON THE TRANSFER TAKE PLACE, TO THE EXTENT THAT THE
5 TRANSACTIONS ARE SUBJECT TO THE TAX IMPOSED BY ARTICLE XI-C. IN
6 ADDITION, SUCH POLITICAL SUBDIVISION MAY IMPOSE A LOCAL REAL
7 ESTATE TRANSFER TAX UPON ADDITIONAL CLASSES OR TYPES OF
8 TRANSACTIONS IF THE TAX WAS IMPOSED BY THE POLITICAL SUBDIVISION
9 UNDER THE ACT OF DECEMBER 31, 1965 (P.L.1257, NO.511), KNOWN AS
10 "THE LOCAL TAX ENABLING ACT," PRIOR TO THE EFFECTIVE DATE OF
11 THIS ARTICLE. A TAX IMPOSED UNDER THIS ARTICLE SHALL BE SUBJECT
12 TO RATE LIMITATIONS PROVIDED BY SECTION 5 OF "THE LOCAL TAX
13 ENABLING ACT."

14 SECTION 1102-D. ADMINISTRATION.--A TAX IMPOSED UNDER THIS
15 ARTICLE SHALL BE ADMINISTERED, COLLECTED AND ENFORCED UNDER THE
16 ACT OF DECEMBER 31, 1965 (P.L.1257, NO.511), KNOWN AS "THE LOCAL
17 TAX ENABLING ACT."

18 SECTION 11. NOTWITHSTANDING ANYTHING CONTAINED IN ANY LAW TO
19 THE CONTRARY, THE VALIDITY OF ANY ORDINANCE OR PART OF ANY
20 ORDINANCE, OR ANY RESOLUTION OR PART OF ANY RESOLUTION, AND ANY
21 AMENDMENTS OR SUPPLEMENTS THERETO, NOW OR HEREAFTER ENACTED OR
22 ADOPTED BY ANY POLITICAL SUBDIVISION, PROVIDING FOR OR RELATING
23 TO THE IMPOSITION, LEVY OR COLLECTION OF ANY TAX, SHALL NOT BE
24 AFFECTED OR IMPAIRED BY ANYTHING CONTAINED IN THIS ACT.

25 SECTION 12. IF ANY WORD, PHRASE, CLAUSE, SENTENCE, SECTION
26 OR PROVISIONS OF THIS ACT IS FOR ANY REASON HELD TO BE
27 UNCONSTITUTIONAL, THE DECISION OF THE COURT SHALL NOT AFFECT OR
28 IMPAIR ANY OF THE REMAINING PROVISIONS OF THIS ACT. IT IS HEREBY
29 DECLARED AS THE LEGISLATIVE INTENT THAT THIS ACT WOULD HAVE BEEN
30 ADOPTED HAD SUCH UNCONSTITUTIONAL WORD, PHRASE, CLAUSE,

1 SENTENCE, SECTION OR PROVISION THEREOF NOT BEEN INCLUDED HEREIN.

2 SECTION 13. THE ACT OF DECEMBER 31, 1965 (P.L.1257, NO.511),
3 KNOWN AS THE LOCAL TAX ENABLING ACT, IS REPEALED INSOFAR AS IT
4 IS INCONSISTENT WITH THIS ACT.

5 SECTION 14. THE TAX IMPOSED BY THIS ACT SHALL APPLY TO
6 DOCUMENTS MADE, EXECUTED, DELIVERED, ~~ACCEPTED OR PRESENTED FOR~~ <—
7 ~~RECORDING SUBSEQUENT TO JUNE 30, 1986, AND SHALL NOT APPLY TO~~
8 ~~ANY DOCUMENT MADE, EXECUTED AND DELIVERED PRIOR TO JULY 1, 1986~~
9 OR ACCEPTED SUBSEQUENT TO JUNE 30, 1986, AND TO DOCUMENTS <—
10 PRESENTED FOR RECORDING SUBSEQUENT TO JUNE 30, 1986, EXCEPT THAT
11 THE TAX SHALL NOT APPLY TO THOSE DOCUMENTS PRESENTED FOR
12 RECORDING PRIOR TO JULY 1, 1987, PROVIDED SUCH DOCUMENTS WERE
13 MADE, EXECUTED, DELIVERED OR ACCEPTED PURSUANT TO A BINDING
14 CONTRACT ENTERED BEFORE JULY 1, 1986.

15 SECTION 15. THIS ACT SHALL TAKE EFFECT JULY 1, 1986, OR
16 IMMEDIATELY, WHICHEVER IS LATER.