

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 281 Session of
1993

INTRODUCED BY LAWLESS, SCHEETZ, REBER, TRELLO, GLADECK, OLASZ,
DENT, CLYMER, FLICK, LEH, STABACK, KING, WOGAN, E. Z. TAYLOR
AND CAWLEY, FEBRUARY 8, 1993

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 8, 1993

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," further providing for the filing of inheritance
11 tax returns and for the time for payment of inheritance and
12 estate taxes.

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

15 Section 1. Sections 2136(d), 2142 and 2145(c) of the act of
16 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
17 1971, added August 4, 1991 (P.L.97, No.22), are amended to read:

18 Section 2136. Returns.--* * *

19 (d) [The] (1) Except as otherwise provided in subclause
20 (2), the returns required by subsection (a) shall be filed
21 within nine months after the death of the decedent. At any time
22 prior to the expiration of the nine-month period, the

department, in its discretion, may grant an extension of the time for filing a return for an additional period of six months.

(2) Notwithstanding any other provision of law to the contrary, where seventy-five per cent or more of an estate consists of real property that is subject to the tax imposed by this article, the return required by subsection (a) shall be filed within thirty days of the date of sale of the real property.

* * *

Section 2142. Payment Date and Discount.--[Inheritance] (a) Except as provided in subsection (b), inheritance tax is due at the date of the decedent's death and shall become delinquent at the expiration of nine months after the decedent's death. To the extent that the inheritance tax is paid within three months after the death of the decedent, a discount of five per cent shall be allowed.

(b) Notwithstanding any other provision of law to the contrary, where seventy-five per cent or more of an estate consists of real property that is subject to the tax imposed by this article, inheritance tax is due at the date of the decedent's death and becomes delinquent thirty days after the date of sale of the real property.

Section 2145. Estate Tax.--* * *

(c) [The] (1) Except as otherwise provided in subclause (2), the estate tax is due at the date of the decedent's death but shall not become delinquent until the expiration of nine months after decedent's death.

(2) Notwithstanding any other provision of law to the contrary, where seventy-five per cent or more of an estate consists of real property that is subject to the tax imposed by

1 this article, the estate tax is due at the date of the
2 decedent's death and becomes delinquent thirty days after the
3 date of sale of the real property.

4 (3) Any estate tax occasioned by a final change in the
5 Federal return or of the tax due shall not become delinquent
6 until the expiration of one month after the person or persons
7 liable to pay the tax have received final notice of the increase
8 in the Federal estate tax.

9 * * *

10 Section 2. The amendment of sections 2136(d), 2142 and
11 2145(c) of the act shall apply to estates of decedents dying on
12 or after the effective date of this act.

13 Section 3. This act shall take effect in 60 days.