

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1517 Session of
1995

INTRODUCED BY ADOLPH, RAYMOND, GEORGE, FICHTER, JAROLIN, OLASZ,
L. I. COHEN, SAYLOR, CAWLEY, COLAIZZO, STERN, DALEY, BUNT,
DeLUCA, LUCYK, STABACK, SERAFINI, SCHRODER, M. COHEN, PESCI,
E. Z. TAYLOR, MELIO, MICOZZIE, MERRY, SCHULER, SEMMEL,
SHANER, BROWNE, GIGLIOTTI, HENNESSEY, BOSCOLA, SURRA,
STEELMAN AND TRELLO, MAY 2, 1995

REFERRED TO COMMITTEE ON FINANCE, MAY 2, 1995

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 transfers not subject to
11 inheritance tax.

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

14 Section 1. Section 2111 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, is amended by
16 adding a subsection to read:

17 Section 2111. Transfers Not Subject to Tax.--* * *

18 (s) (1) Property inherited by a person with a handicap is
19 exempt from inheritance tax.

20 (2) A person applying for an exemption under this subsection

1 as a person with a handicap must present a statement to the
2 department, certified by a physician licensed to practice in
3 this Commonwealth or in a contiguous state, that the person is a
4 person with a handicap.

5 (3) For purposes of this subsection, the term "person with a
6 handicap" means a person with a physical or mental handicap who
7 is limited in most activities and functioning by virtue of a
8 severe impairment or impairments of the various bodily systems
9 which cannot be eliminated, modified or substantially reduced by
10 the usual rehabilitative services and which preclude competitive
11 employment.

12 Section 2. This act shall apply to the estates of decedents
13 dying on or after the effective date of this act.

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