

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1094 Session of  
1999

INTRODUCED BY E. Z. TAYLOR, FAIRCHILD, SCHRODER, BOYES, LYNCH, FICHTER, RUBLEY, HUTCHINSON, SOLOBAY, READSHAW, WOJNAROSKI, MARKOSEK, PETRARCA, STABACK, FLICK, SHANER, ZUG, CLARK, McILHATTAN, METCALFE, LEH, GANNON, CALTAGIRONE, COSTA, MAJOR, TRAVAGLIO, SEYFERT, ROHRER, YOUNGBLOOD, HERMAN, HERSHEY, BENNINGHOFF, MAHER, BEBKO-JONES, SCHULER, BARD, TRELLO, SERAFINI, DeLUCA, ADOLPH, McILHINNEY, WILT, PIPPY, DAILEY, PESCI, SATHER, ZIMMERMAN, FARGO, KAISER, SAINATO, STEVENSON, CIVERA, GEORGE, CAWLEY, THOMAS, MARSICO, LAUGHLIN, B. SMITH, BAKER, COLAFELLA, SAYLOR, FORCIER, ROBERTS, ORIE, GEIST, PHILLIPS, SCRIMENTI, L. I. COHEN, WOGAN, LUCYK, S. MILLER, HASAY, CORRIGAN, RAMOS AND WILLIAMS, MARCH 24, 1999

REFERRED TO COMMITTEE ON FINANCE, MARCH 24, 1999

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 inheritance tax.

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

13 Section 1. Section 2116(a) of the act of March 4, 1971  
14 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
15 June 16, 1994 (P.L.279, No.48) and June 30, 1995 (P.L.139,  
16 No.21), is amended to read:

17 Section 2116. Inheritance Tax.--(a) (1) Inheritance tax

1 upon the transfer of property passing to or for the use of any  
2 of the following shall be at the rate of six per cent:

3 (i) grandfather, grandmother, father, mother and lineal  
4 descendants; or

5 (ii) wife or widow and husband or widower of a child[.]

6 (iii) nephew or niece; or

7 (iv) brother or sister.

8 (1.1) Inheritance tax upon the transfer of property passing  
9 to or for the use of a husband or wife shall be:

10 (i) At the rate of three per cent for estates of decedents  
11 dying on or after July 1, 1994, and before January 1, 1995.

12 (ii) At a rate of zero per cent for estates of decedents  
13 dying on or after January 1, 1995.

14 (2) Inheritance tax upon the transfer of property passing to  
15 or for the use of all persons other than those designated in  
16 subclause (1) or (1.1) or exempt under section 2111(m) shall be  
17 at the rate of fifteen per cent.

18 (3) When property passes to or for the use of a husband and  
19 wife with right of survivorship, one of whom is taxable at a  
20 rate lower than the other, the lower rate of tax shall be  
21 applied to the entire interest.

22 \* \* \*

23 Section 2. This act shall take effect in 60 days.