

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 742

Session of
1977

INTRODUCED BY RENWICK AND KUSSE, MARCH 28, 1977

REFERRED TO COMMITTEE ON FINANCE, MARCH 28, 1977

AN ACT

1 Amending the act of December 27, 1951 (P.L.1742, No.467),
2 entitled, as amended, "An act to provide revenue by imposing
3 a State tax relating to certain documents and transactions;
4 prescribing and regulating the method and manner of
5 evidencing the payment of such tax; conferring powers and
6 imposing duties upon certain persons, partnerships,
7 associations, and corporations, sheriffs, recorders of deeds,
8 and the Department of Revenue; saving certain State and local
9 taxes and authorizing amendments, extensions and supplements
10 to the ordinances and resolutions relating thereto; and
11 providing penalties," adding a definition of "child."

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

14 Section 1. Section 2, act of December 27, 1951 (P.L.1742,
15 No.467), known as "The Realty Transfer Tax Act," reenacted and
16 amended February 9, 1961 (P.L.13, No.9), is amended by adding a
17 definition to read:

18 Section 2. The following words when used in this act shall
19 have meanings ascribed to them in this section, except in those
20 instances where the context clearly indicates a different
21 meaning:

22 * * *

23 "Child." Any natural or adopted child or children and any

1 stepchild or stepchildren whose natural parent was a joint owner
2 of record with the stepparent.

3 * * *

4 Section 2. This act shall take effect immediately.