

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1578 Session of
1989

INTRODUCED BY FLICK, TRELLO, ROBBINS, DeLUCA, GODSHALL, TIGUE,
GEIST, NOYE, McVERRY, CARLSON, FARMER, FAIRCHILD, WASS,
HALUSKA, ROBINSON, MORRIS, GIGLIOTTI, TELEK, MRKONIC, CESSAR,
J. TAYLOR, E. Z. TAYLOR, FARGO, BELARDI, SAURMAN, MELIO,
WOGAN, CAWLEY, DORR, JOHNSON, JAMES, RITTER, HESS AND LEE,
MAY 30, 1989

REFERRED TO COMMITTEE ON FINANCE, MAY 30, 1989

AN ACT

1 Amending Title 20 (Decedents, Estates and Fiduciaries) of the
2 Pennsylvania Consolidated Statutes, including the support of
3 a parent in a nursing home as a qualification for the family
4 exemption for inheritance tax purposes.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. Section 3121 of Title 20 of the Pennsylvania
8 Consolidated Statutes is amended to read:

9 § 3121. When allowable.

10 The spouse of any decedent dying domiciled in the
11 Commonwealth, and if there be no spouse, or if he has forfeited
12 his rights, then such children as are members of the same
13 household as the decedent or who provided the support of the
14 decedent in a nursing home, and in the event there are no such
15 children, then the parent or parents of the decedent who are
16 members of the same household as the decedent or who provided
17 the support of the decedent in a nursing home, may retain or

1 claim as an exemption either real or personal property, or both,
2 not theretofore sold by the personal representative, to the
3 value of \$2,000: Provided, That property specifically devised or
4 bequeathed by the decedent, or otherwise specifically disposed
5 of by him, may not be so retained or claimed if other assets are
6 available for the exemption. The surviving husband or wife shall
7 be a competent witness as to all matters pertinent to the issue
8 of forfeiture of the right to exemption.

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