

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 592 Session of  
1993

INTRODUCED BY DeLUCA, TRELLO, LEVDANSKY, FAJT, OLASZ, TANGRETTI,  
SURRA, DALEY, MARKOSEK, COLAFELLA, LESCOVITZ, HALUSKA,  
D. R. WRIGHT, FEE, GEORGE AND GAMBLE, MARCH 15, 1993

REFERRED TO COMMITTEE ON FINANCE, MARCH 15, 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 transfers not subject to  
11 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) Payments to a surviving spouse under pension, stock  
19 bonus, profit-sharing and other retirement plans, including, but  
20 not limited to, H.R.10 plans, individual retirement accounts,  
21 individual retirement annuities and individual retirement bonds  
22 paid to the surviving spouse, as designated by the decedent or

1 designated in accordance with the terms of the plan, are exempt  
2 from inheritance tax.

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

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