

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 929 Session of  
2007

INTRODUCED BY ADOLPH, BARRAR, KILLION, MICOZZIE, BAKER,  
BELFANTI, GABIG, GEIST, GRUCELA, HENNESSEY, HERSHEY, JAMES,  
NAILOR, O'NEILL, PHILLIPS, RAPP, RAYMOND, REICHLEY, ROSS,  
SIPTROTH, R. STEVENSON, THOMAS, VULAKOVICH, WATSON,  
WOJNAROSKI, YOUNGBLOOD AND YUDICHAK, MARCH 29, 2007

REFERRED TO COMMITTEE ON FINANCE, MARCH 29, 2007

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 disability is  
19 exempt from inheritance tax.

20 (2) A person applying for an exemption under this subsection  
21 must present a statement to the department, certified by a

1 physician licensed to practice in this Commonwealth or in a  
2 contiguous state, that the person has a physical or mental  
3 disability and is limited in most activities and functioning by  
4 virtue of a severe impairment or impairments of the various  
5 bodily systems which cannot be eliminated, modified or  
6 substantially reduced by the usual rehabilitative services and  
7 which preclude competitive employment.

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

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