

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 415 Session of 2013

INTRODUCED BY GOODMAN, V. BROWN, CALTAGIRONE, CLYMER, D. COSTA, P. DALEY, EVERETT, FABRIZIO, FLECK, GABLER, GILLEN, GROVE, HARHAI, HESS, KAUFFMAN, KORTZ, MATZIE, MCGEEHAN, MILLARD, MOUL, O'BRIEN, READSHAW, STEPHENS, STEVENSON AND THOMAS, JANUARY 29, 2013

REFERRED TO COMMITTEE ON FINANCE, JANUARY 29, 2013

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," repealing imposition of tax.

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

13 Section 1. Section 2106 of the act of March 4, 1971 (P.L.6,
14 No.2), known as the Tax Reform Code of 1971, added August 4,
15 1991 (P.L.97, No.22), is repealed:

16 [Section 2106. Imposition of Tax.--An inheritance tax for
17 the use of the Commonwealth is imposed upon every transfer
18 subject to tax under this article at the rates specified in
19 section 2116.]

20 Section 2. This act shall apply to estates of decedents, as

1 defined in the act, dying on or after July 1, 2013.

2 Section 3. This act shall take effect July 1, 2013.