
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 506 Session of 2017

INTRODUCED BY BROOKS, YAW, VULAKOVICH, GREENLEAF, FOLMER, BAKER, HUTCHINSON, COSTA, WAGNER, LANGERHOLC, AUMENT, DiSANTO, RAFFERTY, VOGEL, BREWSTER, MARTIN, STEFANO AND WARD, MARCH 10, 2017

REFERRED TO FINANCE, MARCH 10, 2017

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," in inheritance tax, further providing for the
11 rate of inheritance tax.

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

14 Section 1. Section 2116(a)(1.3) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 to read:

17 Section 2116. Inheritance Tax.--(a) * * *

18 (1.3) Inheritance tax upon the transfer of property passing
19 to or for the use of a sibling shall be at the [rate of twelve
20 per cent.] rate provided in the following schedule:

21 (i) Twelve per cent for the estate of a decedent dying

1 before July 1, 2018.

2 (ii) Eleven per cent for the estate of a decedent dying on
3 or after July 1, 2018, and before July 1, 2019.

4 (iii) Ten per cent for the estate of a decedent dying on or
5 after July 1, 2019, and before July 1, 2020.

6 (iv) Nine per cent for the estate of a decedent dying on or
7 after July 1, 2020, and before July 1, 2021.

8 (v) Eight per cent for the estate of a decedent dying on or
9 after July 1, 2021, and before July 1, 2022.

10 (vi) Six per cent for the estate of a decedent dying on or
11 after July 1, 2022, and before July 1, 2023.

12 (vii) Four per cent for the estate of a decedent dying on or
13 after July 1, 2023, and before July 1, 2024.

14 (viii) Two per cent for the estate of a decedent dying on or
15 after July 1, 2024, and before July 1, 2025.

16 (ix) Zero per cent for the estate of a decedent dying on or
17 after July 1, 2025, and each year thereafter.

18 * * *

19 Section 2. This act shall take effect immediately.