AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," in inheritance tax, further providing for transfers not subject to tax.

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

Section 1. Section 2111 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended by adding a subsection to read:

Section 2111. Transfers Not Subject to Tax.---* * *

(s) A transfer of an agricultural commodity, agricultural conservation easement, agricultural reserve, agricultural use
property or a forest reserve, as those terms are defined in
section 2122(a), to lineal descendants or siblings is exempt
from inheritance tax.

Section 2. The addition of section 2111(s) of the act shall
apply to the estates of decedents who die after June 30, 2011.

Section 3. This act shall take effect immediately.