

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 299 Session of
1989

INTRODUCED BY COWELL, TRELLO, DeLUCA, PISTELLA, VAN HORNE,
VROON, ROBBINS, NOYE, CAWLEY, RYBAK, JOHNSON, KOSINSKI,
BOYES, FOX, GIGLIOTTI, CAPPABIANCA, LETTERMAN, SCHULER,
MAIALE, RITTER, DALEY, MARKOSEK, REBER, HALUSKA, McVERRY,
GEIST, HERSHEY, PETRARCA, FLICK, MICHLOVIC, FARGO, McHALE,
E. Z. TAYLOR, MELIO, BELARDI, GODSHALL, MICOZZIE, WOGAN,
CLYMER, LANGTRY, CIVERA, OLASZ, J. TAYLOR, BELFANTI, ITKIN,
SERAFINI, RAYMOND, LAUGHLIN AND LASHINGER, FEBRUARY 7, 1989

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 7, 1989

AN ACT

1 Amending Title 72 (Taxation and Fiscal Affairs) of the
2 Pennsylvania Consolidated Statutes, further providing for the
3 inheritance tax.

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

6 Section 1. Section 1716(a) of Title 72 of the Pennsylvania
7 Consolidated Statutes is amended to read:

8 § 1716. Inheritance tax.

9 (a) Rate of tax.--

10 (1) Inheritance tax upon the transfer of property
11 passing to or for the use of any of the following shall be at
12 the rate of 6%:

13 (i) Grandfather, grandmother, father, mother,
14 husband, wife and lineal descendants.

15 (ii) Wife or widow and husband or widower of a

child.

(iii) Brother and sister if there is no surviving spouse and there are no lineal descendants.

(2) Inheritance tax upon the transfer of property passing to or for the use of all persons other than those designated in paragraph (1) shall be at the rate of 15%.

(3) When property passes to or for the use of a husband and wife with right of survivorship, one of whom is taxable at a rate lower than the other, the lower rate of tax shall be applied to the entire interest.

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Section 2. This act shall apply to deaths occurring on or after the effective date of this act.

Section 3. This act shall take effect in 30 days.