

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 488 Session of 1991

INTRODUCED BY ADOLPH, GEORGE, CESSAR, PESCI, MICOZZIE, ANGSTADT, REBER, RAYMOND, TRELLO, CAWLEY, COLAFELLA, GEIST, ULIANA, BILLOW, JOHNSON, KING, HALUSKA, CORNELL, E. Z. TAYLOR, LAUGHLIN, KRUSZEWSKI, CIVERA, TELEK, SERAFINI AND FOX, MARCH 11, 1991

REFERRED TO COMMITTEE ON FINANCE, MARCH 11, 1991

AN ACT

1 Amending Title 72 (Taxation and Fiscal Affairs) of the
2 Pennsylvania Consolidated Statutes, providing for an
3 exemption of handicapped persons from inheritance tax.

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

6 Section 1. Section 1711 of Title 72 of the Pennsylvania
7 Consolidated Statutes is amended by adding a subsection to read:
8 § 1711. Transfers not subject to tax.

9 * * *

10 (s) Handicapped person as heir.--

11 (1) Property inherited by a handicapped person is exempt
12 from inheritance tax.

13 (2) Any person applying for an exemption under this
14 section as a handicapped person must present a statement to
15 the department, certified by a physician licensed to practice
16 in this Commonwealth or in a contiguous state, that the
17 person is handicapped.

1 (3) As used in this subsection, the term "handicapped
2 person" means a physically or mentally handicapped person who
3 is limited in most activities and functioning by virtue of a
4 severe impairment or impairments of the various bodily
5 systems which cannot be eliminated, modified or substantially
6 reduced by the usual rehabilitative services and which
7 preclude competitive employment.

8 Section 2. This act shall take effect in 60 days.