THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2956 Session of 1998

INTRODUCED BY ZUG, MARSICO, PHILLIPS, FICHTER, COY, BELARDI, TANGRETTI, COLAIZZO, MELIO, BAKER, LAUGHLIN, WOJNAROSKI, BEBKO-JONES, LYNCH, SHANER AND FARGO, NOVEMBER 17, 1998

REFERRED TO COMMITTEE ON RULES, NOVEMBER 17, 1998

AN ACT

- 1 Repealing the Inheritance and Estate Tax Act.
- 2 The General Assembly of the Commonwealth of Pennsylvania
- 3 hereby enacts as follows:
- 4 Section 1. Repeal.
- 5 Article XXI of the act of March 4, 1971 (P.L.6, No.2), known
- 6 as the Tax Reform Code of 1971, is repealed.
- 7 Section 2. Implementation.
- 8 This act shall apply to the estates of decedents dying on or
- 9 after January 1, 1999, and to the inter vivos transfers made by
- 10 such decedents without regard to the date of transfer.
- 11 Section 3. Effective date.
- 12 This act shall take effect immediately.