

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1103 Session of 2011

INTRODUCED BY MOUL, READSHAW, AUMENT, BAKER, BARRAR, BEAR, BOBACK, CALTAGIRONE, CHRISTIANA, P. COSTA, DENLINGER, EVERETT, FLECK, GABLER, GEIST, GILLESPIE, GINGRICH, GOODMAN, HARHART, HARRIS, HESS, HICKERNELL, KAUFFMAN, KILLION, KORTZ, KULA, MAJOR, MARSICO, METCALFE, MILLARD, MILNE, MURPHY, D. O'BRIEN, PEIFER, PETRARCA, PICKETT, PYLE, RAPP, REICHLEY, SONNEY, STERN, STEVENSON, SWANGER, TALLMAN, TRUITT, VULAKOVICH AND WATSON, MARCH 17, 2011

REFERRED TO COMMITTEE ON FINANCE, MARCH 17, 2011

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," further providing for the imposition of  
11 inheritance tax.

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

14 Section 1. Section 2106 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, added August 4,  
16 1991 (P.L.97, No.22), is amended to read:

17 Section 2106. Imposition of Tax.--An inheritance tax for the  
18 use of the Commonwealth is imposed upon every transfer that  
19 exceeds two hundred and fifty thousand dollars (\$250,000) and is

1 subject to tax under this article at the rates specified in  
2 section 2116.

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