

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**SENATE BILL**

**No. 939**      Session of  
2015

INTRODUCED BY ARGALL, VULAKOVICH, EICHELBERGER, COSTA AND  
McILHINNEY, JULY 7, 2015

REFERRED TO FINANCE, JULY 7, 2015

AN ACT

1 Amending the act of June 20, 1919 (P.L.521, No.258), entitled,  
2 as amended, "An act providing for the imposition and  
3 collection of certain taxes upon the transfer of property  
4 passing from a decedent who was a resident of this  
5 Commonwealth at the time of his death, and of property within  
6 this Commonwealth of a decedent who was a nonresident of the  
7 Commonwealth at the time of his death; defining and taxing  
8 transfers made in contemplation of death; defining as a  
9 transfer and taxing the right of survivorship in property as  
10 to which such right exists; and making it unlawful for any  
11 corporation of this Commonwealth, or national banking  
12 association located therein, to transfer the stock of such  
13 corporation or banking association, standing in the name of  
14 any such decedent, until the tax on the transfer thereof has  
15 been paid; and providing penalties; and citing certain acts  
16 for repeal," changing the rate of commission.

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

19 Section 1. Section 21 of the act of June 20, 1919 (P.L.521,  
20 No.258), referred to as the Transfer Inheritance Tax Law,  
21 amended December 19, 1986 (P.L.1732, No.207), is amended to  
22 read:

23 Section 21. The registers of wills shall, immediately upon  
24 assuming office, file with the Department of Revenue the bond  
25 hereinafter required for the collection of the said tax in the

1 case of resident decedents. The registers of wills shall pay  
2 over to the general fund of the county for the use of the county  
3 a percentage of the gross amount collected during any year, as  
4 follows: four and one-quarter per centum upon the tax collected,  
5 if such tax shall amount to a sum of two hundred thousand  
6 (\$200,000) dollars or less; one and three-quarters per centum on  
7 the amounts collected in excess of two hundred thousand  
8 (\$200,000) dollars and up to and including one million  
9 (\$1,000,000) dollars; and [one-half of] one per centum on the  
10 amounts collected in excess of one million (\$1,000,000) dollars.

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