
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1207 Session of
2019

INTRODUCED BY McCLINTON, WILLIAMS, CALTAGIRONE, FREEMAN, MURT,
SCHLOSSBERG, HILL-EVANS, McNEILL, SOLOMON, KINSEY AND
READSHAW, APRIL 15, 2019

REFERRED TO COMMITTEE ON FINANCE, APRIL 15, 2019

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," in realty transfer tax, further providing for
11 excluded transactions.

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

14 Section 1. Section 1102-C.3 of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 by adding a paragraph to read:

17 Section 1102-C.3. Excluded Transactions.--The tax imposed by
18 section 1102-C shall not be imposed upon:

19 * * *

20 (26) A transfer where the property is inherited by will or
21 intestacy by a devisee or heir whose income is at or below one
22 hundred per cent of the Federal poverty level.

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