

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2258 Session of
2020

INTRODUCED BY PEIFER, ECKER, METZGAR, BROOKS, PICKETT, NEILSON,
RYAN, YOUNGBLOOD, SCHLEGEL CULVER AND MILLARD,
JANUARY 30, 2020

REFERRED TO COMMITTEE ON FINANCE, JANUARY 30, 2020

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, correcting a scrivener's
11 error relating to credits against tax.

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

14 Section 1. The General Assembly finds and declares as
15 follows:

16 (1) An error appeared in the publication of section 12
17 of the act of July 2, 1986 (P.L.318, No.77): The addition of
18 section 1103-C(c) of the act of March 4, 1971 (P.L.6, No.2),
19 known as the Tax Reform Code of 1971, used the word "devise"
20 instead of the word "demise" and the word "devised" instead
21 of the word "demised." The publication of the official law,
22 without a footnote, does not match the enrolled bill nor

comport with the interpretive regulation of the Department of Revenue at 61 Pa. Code §§ 91.111(a) (relating to imposition of tax on documents) and 91.112(a) (relating to statement of value).

(2) The error is corrected by the amendment of section 1103-C(c) of the Tax Reform Code of 1971.

Section 2. Section 1103-C(c) of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended to read:

Section 1103-C. Credits Against Tax.--* * *

(c) Where there is a transfer of real estate which is [devised] demised by the grantor, a credit for the amount of tax paid at the time of the [devise] demise shall be given the grantor toward the tax due upon the transfer.

* * *

Section 3. This act shall take effect immediately.