

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1817 Session of  
2021

INTRODUCED BY IRVIN, BERNSTINE, HAMM, HILL-EVANS, ROWE AND RYAN,  
AUGUST 31, 2021

REFERRED TO COMMITTEE ON FINANCE, AUGUST 31, 2021

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 inheritance tax, further providing for  
11 transfers not subject to tax.

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

14 Section 1. Section 2111 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, is amended by  
16 adding a subsection to read:

17 Section 2111. Transfers Not Subject to Tax.--\* \* \*

18 (u) All transfers of property by will, by the intestate laws  
19 of this Commonwealth or in the case of a transfer from a  
20 nonresident, by the laws of succession of another jurisdiction,  
21 are exempt from inheritance tax from the effective date of this  
22 subsection through December 31, 2021.

1       Section 2. The addition of section 2111(u) of the act shall  
2 apply to the estates of decedents who die on or after the  
3 effective date of this section.

4       Section 3. This act shall take effect immediately.