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House of Representatives

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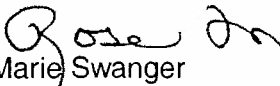
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HOUSE REPUBLICAN ENERGY TASK FORCE

Date: December 27, 2010

To: All House Members

From: Representative RoseMarie Swanger 

Subject: Co-sponsor – Re-introduction of HB 635
PHASE-OUT OF THE INHERITANCE TAX

I plan to re-introduce HB 635 that would completely phase out the inheritance tax by the year 2015.

As you all know, the Inheritance Tax is an issue that has been the subject of many debates and discussions by the public, media and legislative bodies over the course of recent years. Pennsylvania's Inheritance Tax is assessed against the transfer of property from a deceased person to an heir.

Being that an heir can range from family, friends and other entities, each of these different classifications is viewed as a separate tax class, thus differing rates are permitted to be levied. Currently, the Inheritance Tax is levied at a rate of 4.5% when the receiving party is a lineal heir, while siblings are subject to a 12% tax. Transfers to most any other party are responsible for remitting a 15% tax.

With the inheritance tax in mind, I will be re-introducing legislation in the near future designed to address the Inheritance Tax. If enacted, my legislation will establish a schedule which will provide for the phasing out of the tax. Beginning in 2011, the phase-out schedule will begin and over the course of the following four years, the inheritance tax will be reduced until it is completely eliminated in 2015.

Currently, the loss of a loved one can take both an emotional and financial toll on family and friends. While there is little the General Assembly can do to ease the emotional burden death causes, it can assist with the financial ramifications. Please join me in my efforts to assist grieving families while also improve the tax climate in Pennsylvania.

If you wish to co-sponsor this important piece of legislation, please contact Lily Horst, 787-2686, or via e-mail at lhorst@pahousegop.com.

Previous Co-sponsors of HB 635: SWANGER , BARRAR , BEYER , BOYD , CLYMER , CREIGHTON , CUTLER , DeLUCA , DENLINGER , ELLIS , FAIRCHILD FLECK , GEIST , GINGRICH , GODSHALL , GOODMAN, GRELL , GROVE, HENNESSEY , HESS , HORNAMAN KAUFFMAN , M. KELLER , KILLION , KORTZ , MAJOR , MARSICO , METCALFE , METZGAR, MILLARD , MURT , MUSTIO , OBERLANDER, O'NEILL , PETRARCA , PHILLIPS PYLE , RAPP , READSHAW , REICHLEY , ROAE , ROCK , ROHRER , SCAVELLO , STERN , TURZAI , VEREB , VULAKOVICH , WATSON , YOUNGBLOOD , WANSACZ , SAYLOR and FARRY