

**TO:** All Senators  
**FROM:** Senator Jay Costa  
**DATE:** January 12, 2011  
**SUBJECT:** Introduction of legislation  
**Re: Realty Transfer Tax Exemption**

Please join me in sponsoring legislation introduced as S.B. 267 in the 2009-2010 legislative session by Senators COSTA, HUGHES, MUSTO, STOUT, FONTANA, TARTAGLIONE, RAFFERTY, LOGAN, BRUBAKER, KITCHEN, ALLOWAY, ERICKSON, GREENLEAF, BROWNE, WONDERLING, EARLL AND FERLO.

Currently, certain realty transfers are excluded from payment of the realty transfer tax. These include transfers between the following:

- A husband and wife;
- A parent and child;
- The spouse of a child;
- Siblings;
- Spouses of siblings; and
- A grandparent and grandchild.

However, the law makes no provision for transfers of property between a parent and a stepchild. My legislation will include such transfers.

I hope you will join me in sponsoring this legislation by contacting Anne Griffin-Gray in my office at 7-7683 or e-mailing her at [aggray@pasenate.com](mailto:aggray@pasenate.com). Thank you for your attention to this matter.