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TO: All House Members

FROM: Representative Scott Perry *SP*
92nd Legislative District

DATE: March 3, 2011

SUBJECT: Co-sponsorship of Inheritance Tax legislation

By way of background, the Pennsylvania Inheritance Tax is assessed against the transfer of property from a deceased person to an heir. The rate in which the tax is assessed is predicated upon the relationship in which an heir has with the individual that has passed away. 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.

Over the course of recent legislative sessions, there has been a great deal of attention paid to legislation related to amending or eliminating the Inheritance Tax. With this in mind, I will be introducing legislation in the near future with the intent of completely phasing out the Inheritance Tax over a six year period. Beginning in 2012, 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 2017.

Please join me in my efforts to assist people who are coping with the loss of a loved one while also improving Pennsylvania's overall tax climate. If you wish to co-sponsor this important piece of legislation, please contact Lisa Seilhammer in my office at 783-8783 or through e-mail at lseilham@pahousegop.com

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