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**MEMORANDUM**

**DATE:** May 5, 2011  
**TO:** All House Members  
**FROM:** Representative Michele Brooks  
**SUBJECT:** Inheritance Tax Legislation

In the near future, I plan to introduce legislation which will assist family owned businesses, farms and our residents across the Commonwealth who are forced to cope with the financial affairs of a deceased loved one. My legislation will amend the Tax Reform Code of 1971 in order to provide for a decrease of the rate associated with the Pennsylvania Inheritance Tax.

The rate in which the Inheritance Tax is assessed varies based upon the relationship the deceased party had with the receiving entity. Specifically, the Inheritance Tax is assessed at a rate of 4.5% when the receiving party is a lineal heir. Transfers to siblings are assessed at a tax rate of 12%, while any other individual party is responsible for remitting a 15% tax. If enacted, my legislation would amend the Inheritance Tax by providing for a reduction of the associated rates by 50%.

Please join me in an effort to improve Pennsylvania's overall tax climate while also encouraging and making it affordable for future generations to continue investing in Agriculture , family owned businesses and jobs. If you wish to co-sponsor this legislation, please contact Michele Musgrave in my office at 783-5008 or [mmusgrav@pahousegop.com](mailto:mmusgrav@pahousegop.com).