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House of Representatives
COMMONWEALTH OF PENNSYLVANIA
HARRISBURG

REPRESENTATIVE OF THE 182ND DISTRICT

COMMITTEES

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MEMORANDUM

TO: Members of the House of Representatives

FROM: Representative Babette Josephs

DATE: July 8, 2011

SUBJECT: Request for Co-Sponsorship – Inheritance Tax

In the near future, I intend to introduce legislation that amends the Tax Reform Code of 1971 by adding “domestic partnership” to the established list of relatives who are currently exempt from paying inheritance taxes.

Under current law, a self-ascribed domestic partner would be subjected to a 15% inheritance tax upon the death of his/her partner. Such a tax could cost upwards of tens of thousands of dollars. The inheritance tax for the living domestic partner can be quite burdensome especially when coupled with the emotional trauma endured when a loved one passes on.

My legislation defines the term “domestic partnership” and enumerates the documents required to legally establish the close relationship. Please contact Jennifer Belz in my Harrisburg office at JBelz@pahouse.net or at (717) 787-8529 to co-sponsor this important legislation. Thank you!