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LEGISLATIVE REFERENCE BUREAU

L.R.B. Form No. 4 (Rev. 3/25/10)

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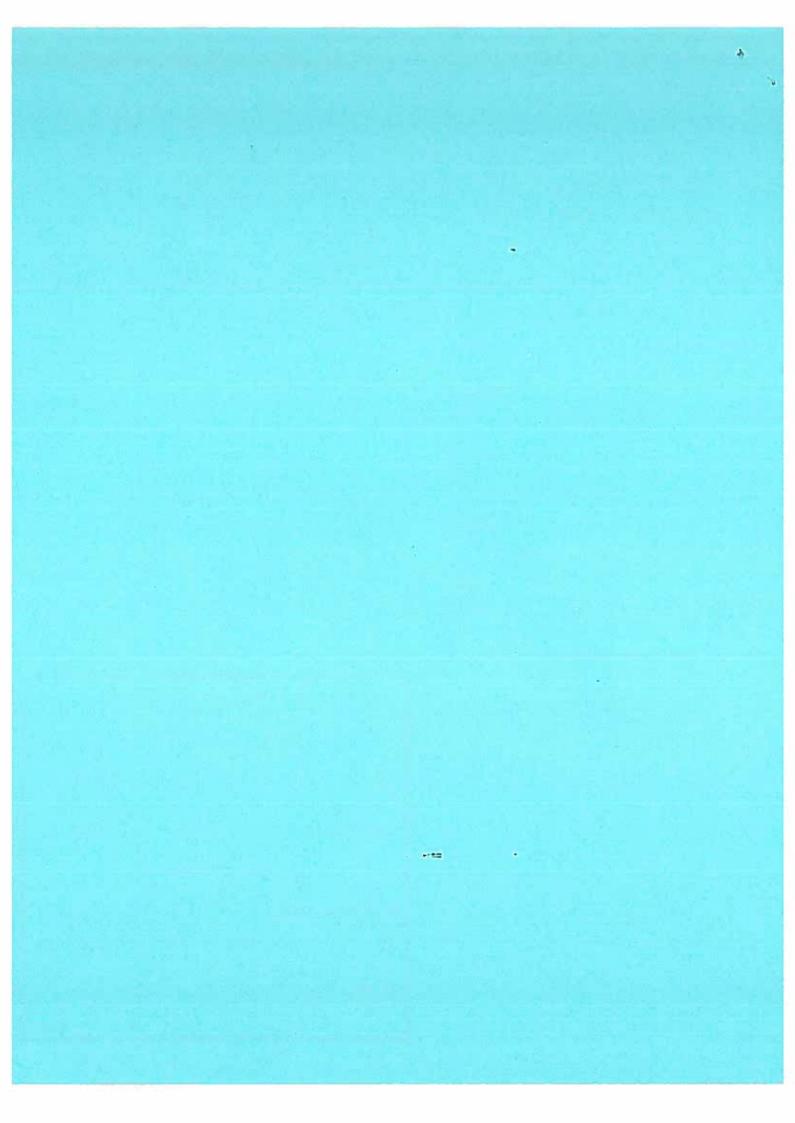
AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, in realty transfer tax, further providing for excluded transactions.

INTRODUCED	20
Ву	District NO
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See next page for additional co-sponsors.

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AN ACT

- Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying 2 and enumerating certain subjects of taxation and imposing 3 taxes thereon; providing procedures for the payment, 4 collection, administration and enforcement thereof; providing 5 for tax credits in certain cases; conferring powers and 6 imposing duties upon the Department of Revenue, certain 7 employers, fiduciaries, individuals, persons, corporations 8 and other entities; prescribing crimes, offenses and penalties," in realty transfer tax, further providing for 9 10 11 excluded transactions. The General Assembly of the Commonwealth of Pennsylvania
- 12
- 13 hereby enacts as follows:
- 14 Section 1. Section 1102-C.3 of the act of March 4, 1971
- 15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
- by adding a clause to read: 16
- 17 Section 1102-C.3. Excluded Transactions. -- The tax imposed by
- 18 section 1102-C shall not be imposed upon:
- * * * 19
- (25) A transfer of real estate from the surviving spouse or 20
- 21 minor child of a person covered under the act of June 24, 1976
- (P.L.424, No.101), referred to as the Emergency and Law 22

- 1 Enforcement Personnel Death Benefits Act, within five years of
- 2 the person's death.
- 3 Section 2. This act shall take effect in 60 days.