Transfer Inheritance Tax Law

Act of Jun. 20, 1919, P.L. 521, No. 258
Cl. 72

An Act

Providing for the imposition and collection of certain taxes
upon the transfer of property passing from a decedent who was
a resident of this Commonwealth at the time of his death, and
of property within this Commonwealth of a decedent who was a
nonresident of the Commonwealth at the time of his death;
defining and taxing transfers made in contemplation of death;
defining as a transfer and taxing the right of survivorship
in property as to which such right exists; and making it
unlawful for any corporation of this Commonwealth, or
national banking association located therein, to transfer the
stock of such corporation or banking association, standing in
the name of any such decedent, until the tax on the transfer
thereof has been paid; and providing penalties; and citing
certain acts for repeal. (Title amended July 14, 1936 (Sp.
Sess.1), P.L.44, No.21)

Compiler's Note: Section 1201(4) of Act 207 of 1961 provided
that Act 258 is repealed except for sections 12, 14, 21,
22 and 23.

Section 12. (12 repealed Dec 13, 1982, P.L.1086, No.255)

Section 14. The register of wills shall enter in a book, to
be provided at the expense of the Commonwealth, which shall be a
public record, the returns made by all appraisers appointed by
him under the provisions of this act, opening an account in
favor of the Commonwealth against each decedent's estate. The
register may give certificates of payment of such tax from such
record. The register shall transmit to the Auditor General, on
the first day of each month, a statement of all returns made by
appraisers during the preceding month, upon which the taxes have
been paid or remain unpaid, which statement shall be entered by
the Auditor General in a book to be kept for that purpose.
(14 amended July 12, 1923, P.L.1078, No.442 and saved from
repeal June 15, 1961, P.L.373, No.207)

Section 21. The registers of wills shall, immediately upon
assuming office, file with the Department of Revenue the bond
hereinafter required for the collection of the said tax in the
case of resident decedents. The registers of wills shall pay
over to the general fund of the county for the use of the county
a percentage of the gross amount collected during any year, as
follows: four and one-quarter per centum per centum upon the tax collected,
if such tax shall amount to a sum of two hundred thousand
($200,000) dollars or less; one and three-quarters per centum on
the amounts collected in excess of two hundred thousand
($200,000) dollars and up to and including one million
($1,000,000) dollars; and one-half of one per centum on the
amounts collected in excess of one million ($1,000,000) dollars.

Section 22. Each register shall give bond to the
Commonwealth, in such penal sum as the orphans' court may
direct, with two or more sufficient sureties, for the faithful
performance of the duties hereby imposed, and for the regular
accounting and paying over of the amounts to be collected and
received. This bond, when executed and approved, shall be
forwarded to the Auditor General.

Until such bond and security be given, the said tax shall be
collected by the county treasurer. In such cases all the
provisions of this act relating to collection and payment by
registers shall apply to the county treasurer.

(22 saved from repeal June 15, 1961, P.L.373, No.207)

Section 23. Each register of wills shall, on the first
Monday of each month, make return to the Auditor General, and
return and payment to the State Treasurer, of all taxes imposed
and received under this act, stating for what estate paid upon.
All taxes collected by him, and not paid over within one month
after his quarterly return of the same, he shall pay interest at
the rate of twelve per centum per annum until paid.

(23 saved from repeal June 15, 1961, P.L.373, No.207)