

ESTATE TAXES, NONRESIDENT DECEDENTS
Act of May 22, 1933, P.L. 839, No. 147
AN ACT

Cl. 72

To provide reciprocal relations in respect to death duties in taxation of estates of nonresident decedents.

Section 1. Be it enacted, &c., That at any time before the expiration of twelve months after the qualification by any register of wills in this Commonwealth of any executor or administrator of the estate of any nonresident decedent, such executor or administrator shall file with such register of wills proof that all death taxes, together with interest or penalties thereon, which are due to the state of domicile of such decedent, or to any political sub-division thereof, have been paid or secured, or that no such taxes, interest or penalties are due, as the case may be, unless it appears that letters have been issued in the state of domicile.

Section 2. The proof required by section one of this act may be in the form of a certificate issued by the official or body charged with administration of the death tax laws of the domiciliary state, but if such proof be not filed within the time limit set out in section one of this act, then the register of wills shall forthwith notify by mail the official or body of the domiciliary state charged with the administration of the death tax laws thereof with respect to such estate, and shall state in such notice, so far as is known to him, (a) the name, date of death, and last domicile of such decedent, (b) the name and address of each executor or administrator, (c) a summary of the values of the real estate, tangible personalty, and intangible personalty, wherever situated, belonging to such decedent at the time of his death, (d) the fact that such executor or administrator has not filed theretofore the proof required in section one of this act. Such register of wills shall attach to such notice a plain copy of the will and codicils of such decedent if he died testate, or if he died intestate, a list of his heirs and next of kin so far as is known to such register of wills. Within sixty days after mailing such notice, the official or body charged with the administration of the death tax laws of the domiciliary state may file with the orphans' court of the proper county in this Commonwealth a petition for accounting in such estate. Such official body of the domiciliary state shall, for the purpose of this act, be a party interested for the purpose of petitioning such orphans' court for such accounting, and, if such petition be filed within said period of sixty days, such orphans' court shall decree such accounting, and, upon such accounting being filed and approved, shall decree the remission to the fiduciary appointed by the domiciliary probate court of the balance of the intangible personalty after the payment of creditors and expenses of administration in this Commonwealth.

Section 3. Unless the provisions of either section one or section two of this act shall have been complied with, no such

executor or administrator shall be entitled to a final accounting or discharge in any orphans' court in this Commonwealth.

Section 4. The provisions of sections one, two, and three of this act shall be liberally construed in order to insure that the state of domicile of any decedent shall receive any death taxes, together with interest and penalties thereon, due to it, and shall apply to the estate of any nonresident decedent if the laws of the state or foreign country of his domicile contain a provision of any nature, or however expressed, whereby this Commonwealth is given reasonable assurance of the collection of its death taxes, interest and penalties from the estates of decedents dying domiciled in this Commonwealth in cases where the estates of such decedents are being administered by the probate court of such other state, or if the state of domicile does not grant letters in nonresident estates until after letters have been issued by the state of domicile.