

**TRANSFER INHERITANCE TAX LAW**  
**Act of Jun. 20, 1919, P.L. 521, No. 258**  
AN ACT

Cl. 72

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**Compiler's Note:** Section 1201(4) of Act 207 of 1961 provided that Act 258 is repealed except for sections 12, 14, 21, 22 and 23.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 (12 repealed Dec 13, 1982, P.L.1086, No.255)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 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.

(21 amended Dec. 19, 1986, P.L.1732, No.207)

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)