

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 240 Session of 2021

INTRODUCED BY DRISCOLL, STAATS, NEILSON, SANCHEZ, N. NELSON,
HILL-EVANS, CIRESI, McNEILL, ROZZI, BURGOS AND O'MARA,
JANUARY 25, 2021

REFERRED TO COMMITTEE ON FINANCE, JANUARY 25, 2021

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," in realty transfer tax, further providing for
11 excluded transactions.

12 The General Assembly of the Commonwealth of Pennsylvania
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
16 by adding a clause to read:

17 Section 1102-C.3. Excluded Transactions.--The tax imposed by
18 section 1102-C shall not be imposed upon:

19 * * *

20 (26) A transfer of real estate from the surviving spouse or
21 minor child of an individual covered under the act of June 24,
22 1976 (P.L.424, No.101), referred to as the Emergency and Law

1 Enforcement Personnel Death Benefits Act, if the following
2 apply:

3 (i) The covered individual died as a result of the
4 performance of his or her duties.

5 (ii) One of the following:

6 (A) The real estate was the principal residence of the
7 surviving spouse or minor child and also the principal residence
8 of the covered individual.

9 (B) In the case of a surviving spouse, the real estate was
10 the principal residence of the covered individual, but not the
11 surviving spouse, and the covered individual and surviving
12 spouse married within one year prior to the death of the covered
13 individual.

14 (C) In the case of a minor child, the real estate was the
15 principal residence of the covered individual regardless of the
16 minor child's residence at the time of the death of the covered
17 individual.

18 (iii) The transfer occurs within five years of the covered
19 individual's death.

20 Section 2. This act shall take effect in 60 days.