

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1361 Session of
1985

INTRODUCED BY MICOZZIE, CIVERA, E. Z. TAYLOR, BOYES, PRATT,
ARTY, TRELLO, DORR, McVERRY, NOYE, GODSHALL, CARLSON,
JOHNSON, SEMMEL, FARGO, FOX, GANNON, FREIND, RAYMOND AND
PITTS, JUNE 4, 1985

REFERRED TO COMMITTEE ON FINANCE, JUNE 4, 1985

AN ACT

1 Amending Title 72 (Taxation and Fiscal Affairs) of the
2 Pennsylvania Consolidated Statutes, further providing for an
3 inheritance tax rate on transfers between brothers and
4 sisters.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. Section 1716(a)(1) of Title 72 of the
8 Pennsylvania Consolidated Statutes is amended by adding a
9 subparagraph to read:

10 § 1716. Inheritance tax.

11 (a) Rate of tax.--

12 (1) Inheritance tax upon the transfer of property
13 passing to or for the use of any of the following shall be at
14 the rate of 6%:

15 (i) Grandfather, grandmother, father, mother,
16 husband, wife and lineal descendants.

17 (ii) Wife or widow and husband or widower of a
18 child.

1 (iii) Brothers and sisters.

2 * * *

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