

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2232 Session of
2014

INTRODUCED BY BROOKS, READSHAW, MILLARD, SWANGER, HARHART,
CALTAGIRONE, MACKENZIE, STEPHENS, BOBACK, BENNINGHOFF,
GIBBONS, ROCK, TALLMAN, GROVE, COX, FLECK, BLOOM, BAKER,
C. HARRIS, KAUFFMAN, CLYMER, GINGRICH, GODSHALL,
M. K. KELLER, METCALFE, LAWRENCE, GABLER, DENLINGER, SAYLOR,
OBERLANDER, MURT, MOUL AND SCHLEGEL CULVER, MAY 1, 2014

REFERRED TO COMMITTEE ON FINANCE, MAY 1, 2014

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," further providing for the rate of inheritance
11 tax.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 2116(a)(1.3) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended May
16 24, 2000 (P.L.106, No.23), is amended to read:

17 Section 2116. Inheritance Tax.--(a) * * *

18 (1.3) Inheritance tax upon the transfer of property passing
19 to or for the use of a sibling shall be at the [rate of twelve
20 per cent.] rate provided in the following schedule:

1 (i) Twelve per cent for the estate of a decedent dying
2 before July 1, 2015.

3 (ii) Eleven per cent for the estate of a decedent dying on
4 or after July 1, 2015, and before July 1, 2016.

5 (iii) Ten per cent for the estate of a decedent dying on or
6 after July 1, 2016, and before July 1, 2017.

7 (iv) Nine per cent for the estate of a decedent dying on or
8 after July 1, 2017, and before July 1, 2018.

9 (v) Eight per cent for the estate of a decedent dying on or
10 after July 1, 2018, and before July 1, 2019.

11 (vi) Six per cent for the estate of a decedent dying on or
12 after July 1, 2019, and before July 1, 2020.

13 (vii) Four per cent for the estate of a decedent dying on or
14 after July 1, 2020, and before July 1, 2021.

15 (viii) Two per cent for the estate of a decedent dying on or
16 after July 1, 2021, and before July 1, 2022.

17 (ix) Zero per cent for the estate of a decedent dying on or
18 after July 1, 2022, and each year thereafter.

19 * * *

20 Section 2. This act shall take effect immediately.