

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 278

Session of
1985

INTRODUCED BY COWELL, CESSAR, MARKOSEK, IRVIS, DAWIDA, ITKIN,
DUFFY, PRESTON, PISTELLA, GAMBLE, SEVENTY, PETRONE,
MICHLOVIC, VAN HORNE AND TRELLO, FEBRUARY 6, 1985

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,
AS AMENDED, MARCH 25, 1985

AN ACT

1 Amending the act of June 20, 1919 (P.L.521, No.258), entitled,
2 as amended, "An act providing for the imposition and
3 collection of certain taxes upon the transfer of property
4 passing from a decedent who was a resident of this
5 Commonwealth at the time of his death, and of property within
6 this Commonwealth of a decedent who was a nonresident of the
7 Commonwealth at the time of his death; defining and taxing
8 transfers made in contemplation of death; defining as a
9 transfer and taxing the right of survivorship in property as
10 to which such right exists; and making it unlawful for any
11 corporation of this Commonwealth, or national banking
12 association located therein, to transfer the stock of such
13 corporation or banking association, standing in the name of
14 any such decedent, until the tax on the transfer thereof has
15 been paid; and providing penalties; and citing certain acts
16 for repeal," changing the rate of commission.

17 The General Assembly of the Commonwealth of Pennsylvania
18 hereby enacts as follows:

19 Section 1. Section 21 of the act of June 20, 1919 (P.L.521,
20 No.258), referred to as the Transfer Inheritance Tax Law,
21 amended July 10, 1980 (P.L.424, No.99), is amended to read:

22 Section 21. The registers of wills shall, immediately upon
23 assuming office, file with the Department of Revenue the bond
24 hereinafter required for the collection of the said tax in the

1 case of resident decedents. The registers of wills shall pay
2 over to the general fund of the county for the use of the county
3 ~~fa percentage~~ ~~one per centum~~ of the gross amount collected <—
4 during any year~~†~~, as follows: **[four]** FOUR AND ONE-QUARTER per <—
5 centum upon the tax collected, if such tax shall amount to a sum
6 of **[one hundred thousand (\$100,000) dollars]** TWO HUNDRED <—
7 THOUSAND (\$200,000) DOLLARS or less; **[and two]** ONE AND THREE- <—
8 QUARTERS per centum on the amounts collected in excess of **[one** <—
9 hundred thousand (\$100,000) dollars: Provided, That the total
10 amount to be so retained shall not exceed the total sum of
11 twenty thousand dollars (\$20,000) during any year] ~~or the actual~~ <—
12 ~~cost of collecting the tax, whichever is less~~ TWO HUNDRED <—
13 THOUSAND (\$200,000) DOLLARS AND UP TO ONE MILLION (\$1,000,000)
14 DOLLARS; AND ONE-HALF OF ONE PERCENT ON THE AMOUNTS COLLECTED IN
15 EXCESS OF ONE MILLION (\$1,000,000) DOLLARS.

16 Section 2. This act shall take effect July 1, 1985.