

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

No. 358 Session of  
1989

INTRODUCED BY REINARD, TRELLO, PETRONE, COLAFELLA, MAIALE,  
PRESTON, BUNT, NOYE, REBER, PICCOLA, ITKIN, BELARDI, GEIST,  
J. L. WRIGHT, ANGSTADT, MRKONIC, HERMAN, McHALE, BOYES,  
MERRY, MOEHLMANN, CARLSON, SEMMEL, FLICK, CORRIGAN, CAWLEY,  
GIGLIOTTI, CAPPABIANCA, DORR, HALUSKA, KENNEY, MORRIS,  
MICOZZIE, FARMER, ROBBINS, E. Z. TAYLOR, CORNELL, OLASZ,  
CIVERA, COLAIZZO, D. W. SNYDER, FARGO, STAIRS, FOX, GLADECK,  
RITTER, LASHINGER, RAYMOND, WOGAN, STABACK, HOWLETT, JOHNSON,  
PETRARCA, McVERRY, PHILLIPS, KASUNIC, DeLUCA, LEH AND  
GODSHALL, FEBRUARY 8, 1989

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 8, 1989

AN ACT

1 Amending Title 72 (Taxation and Fiscal Affairs) of the  
2 Pennsylvania Consolidated Statutes, further providing for the  
3 inheritance tax.

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

6 Section 1. Section 1716(a) of Title 72 of the Pennsylvania  
7 Consolidated Statutes is amended to read:

8 § 1716. Inheritance tax.

9 (a) Rate of tax.--

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

13 (i) Grandfather, grandmother, father, mother,  
14 husband, wife and lineal descendants.

1           (ii) Wife or widow and husband or widower of a  
2 child.

3           (iii) Brother and sister.

4           (2) Inheritance tax upon the transfer of property  
5 passing to or for the use of all persons other than those  
6 designated in paragraph (1) shall be at the rate of 15%.

7           (3) When property passes to or for the use of a husband  
8 and wife with right of survivorship, one of whom is taxable  
9 at a rate lower than the other, the lower rate of tax shall  
10 be applied to the entire interest.

11       \* \* \*

12       Section 2. This act shall apply to deaths occurring on or  
13 after the effective date of this act.

14       Section 3. This act shall take effect in 30 days.