

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2767 Session of
1990

INTRODUCED BY PISTELLA, NOYE, JACKSON, WAMBACH, BELFANTI, PESCI,
WASS, NAILOR, DEMPSEY, MAINE, COWELL, SAURMAN, MARKOSEK,
TIGUE, DOMBROWSKI, CESSAR, NAHILL, ANGSTADT, KENNEY, RYBAK,
PETRARCA, MELIO, DALEY, BUSH, TANGRETTI, McVERRY, DIETTERICK,
CARLSON, BOYES, MORRIS, F. TAYLOR, McCALL, FAIRCHILD,
STABACK, SEMMEL, J. L. WRIGHT, STEIGHNER, DeLUCA, BURD,
JOHNSON, BELARDI, GODSHALL, KAISER, HALUSKA, LANGTRY AND FOX,
JUNE 27, 1990

REFERRED TO COMMITTEE ON JUDICIARY, JUNE 27, 1990

AN ACT

1 Amending Title 72 (Taxation and Fiscal Affairs) of the
2 Pennsylvania Consolidated Statutes, exempting certain spousal
3 transfers from inheritance taxation.

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

6 Section 1. Sections 1711(m) and 1716(a)(1) and (2) of Title
7 72 of the Pennsylvania Consolidated Statutes are amended to
8 read:

9 § 1711. Transfers not subject to tax.

10 * * *

11 (m) Husband and wife.--Transfers of personal use vehicles to
12 or for the use of a husband or wife of the decedent are exempt
13 from inheritance tax. Property owned by husband and wife with
14 right of survivorship is exempt from inheritance tax. If the
15 ownership was created within the meaning of section 1707(c)(3)

1 the entire interest transferred shall be subject to tax under
2 section 1707(c)(3) as though a part of the estate of the spouse
3 who created the co-ownership.

4 * * *

5 § 1716. Inheritance tax.

6 (a) Rate of tax.--

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

10 (i) Grandfather, grandmother, father, mother[,
11 husband, wife] and lineal descendants.

12 (ii) Wife or widow and husband or widower of a
13 child.

14 (2) Inheritance tax upon the transfer of property
15 passing to or for the use of all persons other than those
16 designated in paragraph (1) or exempt under section 1711(m)
17 (relating to transfers not subject to tax) shall be at the
18 rate of 15%.

19 * * *

20 Section 2. This act shall apply to the estates of all
21 decedents dying on or after the effective date of this act.

22 Section 3. This act shall take effect July 1, 1990, or
23 immediately, whichever is later.