

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1483 Session of
1998

INTRODUCED BY MOWERY, CONTI, HUGHES, AFFLERBACH, COSTA, WAGNER,
MADIGAN, ROBBINS, EARLL, TOMLINSON, BELL, GERLACH AND
LAVALLE, JUNE 26, 1998

REFERRED TO FINANCE, JUNE 26, 1998

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 imposition of
11 inheritance tax.

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

14 Section 1. Section 2106 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, amended August 4,
16 1991 (P.L.97, No.22), is amended to read:

17 Section 2106. Imposition of Tax.--An inheritance tax for the
18 use of the Commonwealth is imposed upon every transfer subject
19 to tax under this article at the rates specified in section
20 2116. Notwithstanding any other provision of this act, any
21 estate of a decedent, together with any property of the decedent
22 which is or may be subject to the inheritance tax, that has a

1 value of one hundred thousand dollars (\$100,000) in the
2 aggregate or less shall be exempt from the tax imposed under
3 this article.

4 Section 2. This act shall apply to decedents who die on or
5 after January 1, 1999.

6 Section 3. This act shall take effect on July 1, 1998, or
7 immediately, whichever occurs later.