

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1780 Session of 2011

INTRODUCED BY METZGAR, AUMENT, BAKER, BEAR, BENNINGHOFF, BOYD, CALTAGIRONE, CLYMER, CUTLER, DALEY, DAY, DeLUCA, DENLINGER, DONATUCCI, EVERETT, FARRY, FLECK, GABLER, GEIST, GODSHALL, GOODMAN, GROVE, HARPER, HESS, HICKERNELL, KAUFFMAN, M. K. KELLER, KILLION, KRIEGER, KULA, LAWRENCE, MALONEY, MARSHALL, METCALFE, MILLARD, MILNE, MOUL, MULLERY, MURT, MUSTIO, O'NEILL, PERRY, PICKETT, PYLE, QUIGLEY, READSHAW, REICHLEY, SCHRODER, STEVENSON, SWANGER, TALLMAN, TAYLOR, THOMAS, TOEPEL, VULAKOVICH, WATSON AND YOUNGBLOOD, JULY 18, 2011

REFERRED TO COMMITTEE ON FINANCE, JULY 18, 2011

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 inheritance tax.

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

13 Section 1. Section 2116(a) of the act of March 4, 1971  
 14 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended  
 15 by adding a subclause to read:

16 Section 2116. Inheritance Tax.--(a) \* \* \*

17 (1.4) Inheritance tax upon the transfer of property to or  
 18 for the use of a child twenty-one years of age or younger from a

1 natural parent, an adoptive parent or a stepparent of the child  
2 shall be at the rate of zero per cent.

3 \* \* \*

4 Section 2. The addition of section 2116(a)(1.4) of the act  
5 shall apply to property transferred by a natural parent, an  
6 adoptive parent or a stepparent who dies on or after the  
7 effective date of this section.

8 Section 3. This act shall take effect in 60 days.