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 THE GENERAL ASSEMBLY OF PENNSYLVANIA
 

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## HOUSE BILL

 No. 1780 Session of  
2011
 

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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, YOUNGBLOOD, GINGRICH, CREIGHTON, COX, QUINN, BLOOM, RAPP AND DAVIDSON,  
JULY 18, 2011

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AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,  
AS AMENDED, FEBRUARY 7, 2012

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## 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 1. SECTION 2116(A)(2) OF THE ACT OF MARCH 4, 1971 ←  
17 (P.L.6, NO.2), KNOWN AS THE TAX REFORM CODE OF 1971, AMENDED MAY

1 24, 2000 (P.L.106, NO.23), IS AMENDED AND THE CLAUSE IS AMENDED  
2 BY ADDING A SUBCLAUSE TO READ:

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

4 (1.4) Inheritance tax upon the transfer of property to or  
5 for the use of a child twenty-one years of age or younger from a  
6 natural parent, an adoptive parent or a stepparent of the child  
7 shall be at the rate of zero per cent.

8 (2) INHERITANCE TAX UPON THE TRANSFER OF PROPERTY PASSING TO ←  
9 OR FOR THE USE OF ALL PERSONS OTHER THAN THOSE DESIGNATED IN  
10 SUBCLAUSE (1), (1.1), (1.2) [OR], (1.3) OR (1.4) OR EXEMPT UNDER  
11 SECTION 2111(M) SHALL BE AT THE RATE OF FIFTEEN PER CENT.

12 \* \* \*

13 ~~Section 2. The addition of section 2116(a)(1.4) of the act~~ ←

14 SECTION 2. THE AMENDMENT OR ADDITION OF SECTION 2116(A) (1.4) ←  
15 AND (2) OF THE ACT shall apply to property transferred by a  
16 natural parent, an adoptive parent or a stepparent who dies on  
17 or after the effective date of this section.

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