

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1864 Session of 2011

INTRODUCED BY BLOOM, BENNINGHOFF, AUMENT, BAKER, CAUSER, CLYMER, COX, CREIGHTON, CUTLER, DENLINGER, ELLIS, EVANKOVICH, FARRY, FLECK, GABLER, GILLEN, GODSHALL, GROVE, HARHAI, HENNESSEY, HESS, HICKERNELL, HUTCHINSON, JOSEPHS, KAUFFMAN, F. KELLER, M. K. KELLER, LAWRENCE, LONGIETTI, MAHER, MAJOR, MASSER, METCALFE, METZGAR, MILLARD, MOUL, MURT, QUINN, READSHAW, REICHLEY, ROAE, ROCK, SCAVELLO, CULVER, SCHRODER, STERN, STEVENSON, SWANGER, TALLMAN, TOBASH, TURZAI, VULAKOVICH, WATSON, SIMMONS AND KORTZ, SEPTEMBER 26, 2011

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 26, 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," in inheritance tax, further providing for
 11 transfers not subject to tax.

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

14 Section 1. Section 2111 of the act of March 4, 1971 (P.L.6,
 15 No.2), known as the Tax Reform Code of 1971, is amended by
 16 adding a subsection to read:

17 Section 2111. Transfers Not Subject to Tax.--* * *

18 (s) A transfer of an agricultural commodity, agricultural
 19 conservation easement, agricultural reserve, agricultural use

1 property or a forest reserve, as those terms are defined in
2 section 2122(a), to lineal descendants or siblings is exempt
3 from inheritance tax.

4 Section 2. The addition of section 2111(s) of the act shall
5 apply to the estates of decedents who die after June 30, 2011.

6 Section 3. This act shall take effect immediately.