

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 94 Session of 2017

INTRODUCED BY DRISCOLL, FARRY, SCHLOSSBERG, PETRARCA, MURT, READSHAW, McNEILL, DAVIS, BARRAR, O'BRIEN, ZIMMERMAN, MACKENZIE, BIZZARRO, SAINATO AND GABLER, JANUARY 23, 2017

REFERRED TO COMMITTEE ON FINANCE, JANUARY 23, 2017

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 realty transfer tax, further providing for
 11 excluded transactions.

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

14 Section 1. Section 1102-C.3 of the act of March 4, 1971
 15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
 16 by adding a clause to read:

17 Section 1102-C.3. Excluded Transactions.--The tax imposed by
 18 section 1102-C shall not be imposed upon:

19 * * *

20 (25) A transfer of real estate from the surviving spouse or
 21 minor child of a person covered under the act of June 24, 1976
 22 (P.L.424, No.101), referred to as the Emergency and Law

1 Enforcement Personnel Death Benefits Act, within five years of
2 the person's death.

3 Section 2. This act shall take effect in 60 days.