

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 143 Session of 2017

INTRODUCED BY MOUL, DUNBAR, MACKENZIE, METZGAR, BENNINGHOFF, MILLARD, KAUFFMAN, MATZIE, WATSON, KNOWLES, McNEILL, BOBACK, TALLMAN, O'NEILL, D. COSTA, WARD, IRVIN, GROVE, WARNER, STAATS, GILLEN, ZIMMERMAN, ORTITAY, ROTHMAN, B. MILLER, GABLER AND DeLUCA, 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 inheritance tax, further providing for
 11 imposition of 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, is amended to read:

16 Section 2106. Imposition of Tax.--An inheritance tax for the
 17 use of the Commonwealth is imposed upon every transfer that
 18 exceeds two hundred and fifty thousand dollars (\$250,000) and is
 19 subject to tax under this article at the rates specified in
 20 section 2116.

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