
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 415 Session of
2017

INTRODUCED BY MURT, BAKER, BARRAR, BOBACK, V. BROWN,
CALTAGIRONE, CHARLTON, D. COSTA, DAVIDSON, DEASY, DRISCOLL,
FARRY, GABLER, GOODMAN, MACKENZIE, MATZIE, McNEILL, NEILSON,
ROTHMAN, ROZZI, STURLA, WARD AND WATSON, FEBRUARY 8, 2017

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 8, 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 definitions and for inheritance tax.

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

14 Section 1. Section 2102 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 definition to read:

17 Section 2102. Definitions.--The following words, terms and
18 phrases, when used in this article, shall have the meanings
19 ascribed to them in this section, except where the context
20 clearly indicates a different meaning:

21 * * *

1 "Child with a disability." A person who:

2 (1) due to disability remains eligible to receive either
3 present or future Federal Social Security family benefits based
4 on the Social Security earnings record of either of the person's
5 parents; and

6 (2) meets one of the following:

7 (i) is a disabled adult child whose disability began on or
8 before attaining 22 years of age for the purpose of the
9 Supplemental Security Income (SSI) program under Title XVI of
10 the Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et seq.)
11 and is eligible to receive supplemental security income and
12 medical assistance benefits; or

13 (ii) has been determined to be disabled for purposes of the
14 Supplemental Security Income (SSI) program on or before
15 attaining 18 years of age, regardless of whether the parental
16 income levels make the person eligible to receive supplemental
17 security income and medical assistance benefits.

18 * * *

19 Section 2. Section 2116(a) of the act is amended by adding a
20 clause to read:

21 Section 2116. Inheritance Tax.--(a) * * *

22 (1.4) Inheritance tax upon the transfer of property and
23 other assets either directly to a child with a disability or to
24 a trust for the benefit of a child with a disability from a
25 natural parent, an adoptive parent or a stepparent of the child
26 shall be at the rate of zero per cent.

27 * * *

28 Section 3. This act shall apply to the estates of decedents
29 dying on or after the effective date of this section.

30 Section 4. This act shall take effect in 60 days.