
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 269 Session of
2019

INTRODUCED BY DRISCOLL, FARRY, DONATUCCI, MURT, THOMAS, ROTHMAN,
READSHAW, T. DAVIS, RYAN, SAINATO, NEILSON, WARREN, CIRESI,
JOZWIAK, BARRAR, JAMES, HILL-EVANS, YOUNGBLOOD AND DeLUCA,
JANUARY 29, 2019

REFERRED TO COMMITTEE ON FINANCE, JANUARY 29, 2019

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 (26) A transfer of real estate from the surviving spouse or
21 minor child of a person covered under the act of June 24, 1976

1 (P.L.424, No.101), referred to as the Emergency and Law
2 Enforcement Personnel Death Benefits Act, within five years of
3 the person's death.

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