

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 725 Session of 2019

INTRODUCED BY DeLUCA, READSHAW, CALTAGIRONE, McNEILL, FREEMAN, MILLARD, DAVIDSON, T. DAVIS, BERNSTINE, BARRAR AND HILL-EVANS, MARCH 6, 2019

REFERRED TO COMMITTEE ON FINANCE, MARCH 6, 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 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 one hundred thousand dollars (\$100,000) and is subject
 19 to tax under this article at the rates specified in section
 20 2116.

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