

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 27 Session of 2019

INTRODUCED BY BROOKS, BREWSTER, LANGERHOLC, PHILLIPS-HILL, FOLMER, MARTIN, K. WARD, STEFANO, DiSANTO, J. WARD, YAW, COSTA AND WHITE, JANUARY 11, 2019

REFERRED TO FINANCE, JANUARY 11, 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 the
 11 rate of inheritance tax.

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

14 Section 1. Section 2116(a)(1.3) of the act of March 4, 1971
 15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
 16 to read:

17 Section 2116. Inheritance Tax.--(a) (1) * * *

18 (1.3) Inheritance tax upon the transfer of property passing
 19 to or for the use of a sibling shall be at the [rate of twelve
 20 per cent.] rate provided in the following schedule:

21 (i) Twelve per cent for the estate of a decedent dying
 22 before July 1, 2019.

1 (ii) Eleven per cent for the estate of a decedent dying on
2 or after July 1, 2019, and before July 1, 2020.

3 (iii) Ten per cent for the estate of a decedent dying on or
4 after July 1, 2020, and before July 1, 2021.

5 (iv) Nine per cent for the estate of a decedent dying on or
6 after July 1, 2021, and before July 1, 2022.

7 (v) Eight per cent for the estate of a decedent dying on or
8 after July 1, 2022, and before July 1, 2023.

9 (vi) Six per cent for the estate of a decedent dying on or
10 after July 1, 2023, and before July 1, 2024.

11 (vii) Four per cent for the estate of a decedent dying on or
12 after July 1, 2024, and before July 1, 2025.

13 (viii) Two per cent for the estate of a decedent dying on or
14 after July 1, 2025, and before July 1, 2026.

15 (ix) Zero per cent for the estate of a decedent dying on or
16 after July 1, 2026, and each year thereafter.

17 * * *

18 Section 2. This act shall take effect immediately.