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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1342 Session of  
2021

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INTRODUCED BY RADER, SCHMITT, ROTHMAN, GUENST, COOK, SCHLEGEL  
CULVER, NEILSON, ZIMMERMAN, ROWE, RYAN, R. MACKENZIE,  
R. BROWN, HAMM, OBERLANDER AND JOZWIAK, MAY 5, 2021

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REFERRED TO COMMITTEE ON FINANCE, MAY 5, 2021

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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 transfers not subject to tax.

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

14 Section 1. Section 2111 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 subsection to read:

17 Section 2111. Transfers Not Subject to Tax.--(a) The  
18 transfers enumerated in this section are not subject to the tax  
19 imposed by this article.

20 \* \* \*

21 (u) The transfer of personal property, whether tangible or  
22 intangible, that is the result of a decedent military member.

1       (1) For purposes of this subsection, the term "decedent  
2 military member" shall mean an individual who, while serving in  
3 the armed forces, a reserve component or the National Guard of  
4 the United States, died as a result of injury or illness  
5 received while on active duty, including active duty for  
6 training.

7       (2) The term shall include both Federal and State active  
8 duty as evidenced by official activation order.

9       Section 2. The addition of section 2111(u) of the act shall  
10 apply to inheritance tax imposed as to a decedent whose date of  
11 death is after the effective date of this section.

12       Section 3. This act shall take effect in 60 days.