

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 683 Session of 2021

INTRODUCED BY BROOKS, LANGERHOLC, MARTIN, STEFANO, J. WARD,
 DiSANTO, PHILLIPS-HILL, REGAN, K. WARD AND MASTRIANO,
 MAY 17, 2021

REFERRED TO FINANCE, MAY 17, 2021

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) 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) Inheritance tax
 18 upon the transfer of property passing to or for the use of any
 19 [of the following shall be at the rate of four and one-half per
 20 cent:

21 (i) grandfather, grandmother, father, mother, except
 22 transfers under subclause (1.2), and lineal descendants; or

1 (ii) wife or widow and husband or widower of a child.]

2 grandfather, grandmother, father, mother, except transfers under
3 subclause (1.2), lineal descendants, spouse, widow or widower of
4 a child shall be at the rate provided in the following schedule:

5 (i) Four and one-half per cent for the estate of a decedent
6 dying before July 1, 2021.

7 (ii) Four and one-quarter per cent for the estate of a
8 decedent dying on or after July 1, 2021, and before July 1,
9 2022.

10 (iii) Four per cent for the estate of a decedent dying on or
11 after July 1, 2022, and before July 1, 2023.

12 (iv) Three and three-quarters per cent for the estate of a
13 decedent dying on or after July 1, 2023, and before July 1,
14 2024.

15 (v) Three and one-quarter per cent for the estate of a
16 decedent dying on or after July 1, 2024, and before July 1,
17 2025.

18 (vi) Two and three-quarters per cent for the estate of a
19 decedent dying on or after July 1, 2025, and before July 1,
20 2026.

21 (vii) Two and one-quarter per cent for the estate of a
22 decedent dying on or after July 1, 2026, and before July 1,
23 2027.

24 (viii) One and three-quarters per cent for the estate of a
25 decedent dying on or after July 1, 2027, and before July 1,
26 2028.

27 (ix) One and one-quarter per cent for the estate of a
28 decedent dying on or after July 1, 2028, and before July 1,
29 2029.

30 (x) Three quarters per cent for the estate of a decedent

1 dying on or after July 1, 2029, and before July 1, 2030.

2 (xi) Zero per cent for the estate of a decedent dying on or
3 after July 1, 2030.

4 * * *

5 Section 2. This act shall take effect immediately.