
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1387 Session of
2023

INTRODUCED BY KUTZ, CABELL, FLEMING, HOGAN, IRVIN, MERCURI,
MULLINS, ROWE AND ZIMMERMAN, JUNE 13, 2023

REFERRED TO COMMITTEE ON HOUSING AND COMMUNITY DEVELOPMENT,
JUNE 13, 2023

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 to a first-time home buyer.
21 For the purposes of this clause, the term "first-time home
22 buyer" shall mean an individual who will reside in this

1 Commonwealth and be domiciled in a single-family residence
2 transferred under this clause and has not owned or purchased,
3 directly or through a trust, limited liability company,
4 partnership or other legal entity, either individually or
5 jointly, a single-family residence prior to the transfer,
6 including a manufactured home, trailer, mobile home or unit in a
7 condominium, cooperative or planned community.

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