

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 75 Session of 2023

INTRODUCED BY BROOKS, GEBHARD, PHILLIPS-HILL, MARTIN, STEFANO,  
COSTA, DUSH, BREWSTER, J. WARD, MASTRIANO AND BAKER,  
JANUARY 12, 2023

REFERRED TO FINANCE, JANUARY 12, 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 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) \* \* \*

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, 2023.

1 (ii) Eleven per cent for the estate of a decedent dying on  
2 or after July 1, 2023, and before July 1, 2024.

3 (iii) Ten per cent for the estate of a decedent dying on or  
4 after July 1, 2024, and before July 1, 2025.

5 (iv) Nine per cent for the estate of a decedent dying on or  
6 after July 1, 2025, and before July 1, 2026.

7 (v) Eight per cent for the estate of a decedent dying on or  
8 after July 1, 2026, and before July 1, 2027.

9 (vi) Six per cent for the estate of a decedent dying on or  
10 after July 1, 2027, and before July 1, 2028.

11 (vii) Four per cent for the estate of a decedent dying on or  
12 after July 1, 2028, and before July 1, 2029.

13 (viii) Two per cent for the estate of a decedent dying on or  
14 after July 1, 2029, and before July 1, 2030.

15 (ix) Zero per cent for the estate of a decedent dying on or  
16 after July 1, 2030, and each year thereafter.

17 \* \* \*

18 Section 2. This act shall take effect immediately.