
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1583 Session of
2023

INTRODUCED BY KUTZ, ECKER, R. MACKENZIE AND STENDER,
JULY 18, 2023

REFERRED TO COMMITTEE ON FINANCE, JULY 18, 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 paragraph 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 member of the armed
21 forces that is changing duty stations. For the purposes of this
22 clause, the term "member of the armed forces" shall mean an

1 individual who will reside in this Commonwealth and be domiciled
2 in a single-family residence transferred under this clause and
3 has provided a copy of the individual's final orders showing
4 that the individual will be stationed in this Commonwealth or a
5 contiguous state.

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