

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1941 Session of 2015

INTRODUCED BY MOUL, DIAMOND, MILLARD, HARHART, BAKER, McNEILL, READSHAW, V. BROWN, BARRAR, PICKETT, MCGINNIS, DeLUCA, GROVE, KAUFFMAN, DUNBAR, BOBACK, GODSHALL, RADER, MATZIE, STAATS, ZIMMERMAN, GILLEN, MURT, METCALFE, WATSON, GABLER AND GIBBONS, APRIL 1, 2016

REFERRED TO COMMITTEE ON FINANCE, APRIL 1, 2016

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 imposition of inheritance tax.

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

14 Section 1. Section 2106 of the act of March 4, 1971 (P.L.6,  
 15 No.2), known as the Tax Reform Code of 1971, added August 4,  
 16 1991 (P.L.97, No.22), is amended to read:

17 Section 2106. Imposition of Tax.--An inheritance tax for the  
 18 use of the Commonwealth is imposed upon every transfer that  
 19 exceeds two hundred and fifty thousand dollars (\$250,000) and is  
 20 subject to tax under this article at the rates specified in  
 21 section 2116.

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