
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2276 Session of
2024

INTRODUCED BY KULIK, McNEILL, HILL-EVANS, ABNEY, KUZMA, STEELE,
FLEMING AND JAMES, MAY 9, 2024

REFERRED TO COMMITTEE ON FINANCE, MAY 9, 2024

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
11 imposition of 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, is amended to read:

16 Section 2106. Imposition of Tax.--An inheritance tax for the
17 use of the Commonwealth is imposed upon every transfer that
18 exceeds one hundred thousand dollars (\$100,000) and is subject
19 to tax under this article at the rates specified in section
20 2116.

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