
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 558 Session of
2021

INTRODUCED BY DeLUCA, McNEILL, CIRESI, HENNESSEY, HOWARD, WARREN
AND ROZZI, FEBRUARY 22, 2021

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 22, 2021

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.