

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 932 Session of 2015

INTRODUCED BY DRISCOLL, V. BROWN, O'BRIEN, BOYLE, READSHAW, KINSEY, THOMAS, McNEILL, BROWNLEE, YOUNGBLOOD, COHEN AND FARINA, APRIL 8, 2015

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES, AS AMENDED, JUNE 9, 2015

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 clause to read:

17 Section 1102-C.3. Excluded Transactions.--The tax imposed by
18 section 1102-C shall not be imposed upon:

19 \* \* \*

20 ~~(24) A transfer of real estate from the surviving spouse or <--~~
21 ~~minor child of a person covered under the act of June 24, 1976-~~

1 ~~(P.L.424, No.101), referred to as the Emergency and Law~~  
2 ~~Enforcement Personnel Death Benefits Act, within five years of~~  
3 ~~the person's death.~~

4 (24) A TRANSFER OF REAL ESTATE THAT HAS BEEN USED AS THE <--  
5 PRINCIPAL RESIDENCE OF THE SURVIVING SPOUSE OR MINOR CHILDREN OF  
6 AN INDIVIDUAL COVERED UNDER THE ACT OF JUNE 24, 1976 (P.L.424,  
7 NO.101), REFERRED TO AS THE EMERGENCY AND LAW ENFORCEMENT  
8 PERSONNEL DEATH BENEFITS ACT, IF:

9 (I) THE COVERED INDIVIDUAL DIED AS RESULT OF THE PERFORMANCE  
10 OF HIS OR HER DUTIES;

11 (II) THE PRINCIPAL RESIDENCE OF THE SURVIVING SPOUSE OR  
12 MINOR CHILDREN WAS ALSO THE PRINCIPAL RESIDENCE OF THE COVERED  
13 INDIVIDUAL;

14 (III) THE PRINCIPAL RESIDENCE HAS BEEN THE PRINCIPAL  
15 RESIDENCE OF THE SURVIVING SPOUSE OR MINOR CHILDREN AND THE  
16 COVERED INDIVIDUAL FOR AT LEAST ONE YEAR PRIOR TO THE DEATH OF  
17 THE COVERED INDIVIDUAL OR THE SURVIVING SPOUSE AND THE COVERED  
18 INDIVIDUAL WERE MARRIED FOR ANY TIME WITHIN ONE YEAR PRIOR TO  
19 THE DEATH OF THE COVERED INDIVIDUAL; AND

20 (IV) THE TRANSFER OCCURS WITHIN FIVE YEARS OF THE COVERED  
21 INDIVIDUAL'S DEATH.

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