
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 623 Session of
2015

INTRODUCED BY FOLMER, WOZNIAK, TOMLINSON, GREENLEAF, VOGEL,
WILLIAMS, SCHWANK, TEPLITZ, FONTANA, WARD, SCARNATI, MENSCH,
KITCHEN, YAW, YUDICHAK, AUMENT, BLAKE, HUTCHINSON, WHITE,
BREWSTER, VULAKOVICH, HUGHES, ALLOWAY, COSTA, RAFFERTY,
BOSCOLA, TARTAGLIONE, FARNESE, BAKER, DINNIMAN AND SMUCKER,
MARCH 13, 2015

REFERRED TO FINANCE, MARCH 13, 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," providing for the definition of "child with a
11 disability"; and further providing for inheritance tax.

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

14 Section 1. Section 2102 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, is amended by
16 adding a definition to read:

17 Section 2102. Definitions.--The following words, terms and
18 phrases, when used in this article, shall have the meanings
19 ascribed to them in this section, except where the context
20 clearly indicates a different meaning:

1 * * *

2 "Child with a disability." A person who:

3 (1) due to disability remains eligible to receive either
4 present or future Federal Social Security family benefits based
5 on the Social Security earnings record of either of the person's
6 parents; and

7 (2) meets one of the following:

8 (i) is a disabled adult child whose disability began on or
9 before attaining 22 years of age for the purpose of the
10 supplemental security income program under Title XVI of the
11 Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et seq.) and
12 is eligible to receive supplemental security income and medical
13 assistance benefits; or

14 (ii) has been determined to be disabled for purposes of the
15 supplemental security income program on or before attaining 18
16 years of age, regardless of whether the parental income levels
17 make the person eligible to receive supplemental security income
18 and medical assistance benefits.

19 * * *

20 Section 2. Section 2116(a) of the act is amended by adding a
21 clause to read:

22 Section 2116. Inheritance Tax.--(a) * * *

23 (1.4) Inheritance tax upon the transfer of property and
24 other assets either directly to a child with a disability or to
25 a trust for the benefit of a child with a disability from a
26 natural parent, an adoptive parent or a stepparent of the child
27 shall be at the rate of zero per cent.

28 * * *

29 Section 3. This act shall apply to the estates of decedents
30 dying on or after the effective date of this section.

1 Section 4. This act shall take effect in 60 days.