

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1208 Session of 2013

INTRODUCED BY MACKENZIE, AUMENT, BAKER, BARRAR, BISHOP, BLOOM, BOBACK, K. BOYLE, R. BROWN, V. BROWN, CALTAGIRONE, CAUSER, CHRISTIANA, SCHLEGEL CULVER, CUTLER, DAVIS, DENLINGER, ELLIS, EMRICK, EVANKOVICH, EVERETT, FARRY, FLECK, GABLER, GILLEN, GINGRICH, GODSHALL, GRELL, GROVE, HAGGERTY, HAHN, C. HARRIS, HEFFLEY, HESS, KAUFFMAN, F. KELLER, KNOWLES, KORTZ, KRIEGER, LAWRENCE, MALONEY, MARSHALL, MARSICO, MASSER, MATZIE, MCGEEHAN, METZGAR, MILLARD, MILNE, MOUL, NEILSON, O'NEILL, OBERLANDER, PEIFER, PICKETT, QUINN, READSHAW, REESE, REGAN, ROAE, ROCK, ROSS, SANKEY, SAYLOR, SCAVELLO, SIMMONS, STEPHENS, STERN, STEVENSON, SWANGER, TALLMAN, TOBASH, TOEPEL, TOOHIL, TRUITT, TURZAI, WATSON AND DUNBAR, APRIL 16, 2013

REFERRED TO COMMITTEE ON FINANCE, APRIL 16, 2013

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 transfers not subject to tax.

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

14 Section 1. Section 2111(c) 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 subclause to read:

17 Section 2111. Transfers Not Subject to Tax.--\* \* \*

1 (c) Transfers of property to or for the use of any of the  
2 following are exempt from inheritance tax:

3 \* \* \*

4 (1.1) Any account in a qualified tuition program which has  
5 as its designated beneficiary a lineal descendant of the  
6 decedent. For the purposes of this subclause, the terms  
7 "qualified tuition program" and "designated beneficiary" shall  
8 have the same meanings as provided in section 303(a.7)(4).

9 \* \* \*

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