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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 655 Session of  
2019

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INTRODUCED BY MOUL, READSHAW, BERNSTINE, RYAN, B. MILLER,  
ZIMMERMAN, LAWRENCE, McNEILL, CAUSER, BARRAR, MILLARD,  
STEPHENS, ROTHMAN, DUNBAR, MACKENZIE, DeLUCA, METCALFE,  
NEILSON, COX AND MATZIE, MARCH 1, 2019

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REFERRED TO COMMITTEE ON FINANCE, MARCH 1, 2019

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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 two hundred fifty thousand dollars (\$250,000) and is  
19 subject to tax under this article at the rates specified in  
20 section 2116.

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