

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 933 Session of 2015

INTRODUCED BY DRISCOLL, BISHOP, STEPHENS, METZGAR, O'BRIEN,
V. BROWN, KINSEY, BROWNLEE, BARRAR, THOMAS, CRUZ, YOUNGBLOOD,
COHEN, DAVIS, SCHWEYER AND FARINA, APRIL 8, 2015

REFERRED TO COMMITTEE ON FINANCE, APRIL 8, 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 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 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 subsection to read:

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

18 (u) Property held by a person covered under the act of June
19 24, 1976 (P.L.424, No.101), referred to as the Emergency and Law
20 Enforcement Personnel Death Benefits Act, is exempt from
21 inheritance tax.

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