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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 219 Session of  
2025

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INTRODUCED BY KUTZ, M. MACKENZIE, CIRESI, ROWE, STENDER AND  
ECKER, JANUARY 22, 2025

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REFERRED TO COMMITTEE ON FINANCE, JANUARY 22, 2025

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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 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 (26) A transfer of real estate to a member of the armed  
21 forces that is changing duty stations. For the purposes of this  
22 clause, the term "member of the armed forces" shall mean an

1 individual who will reside in this Commonwealth and be domiciled  
2 in a single-family residence transferred under this clause and  
3 has provided a copy of the individual's final orders showing  
4 that the individual will be stationed in this Commonwealth or a  
5 contiguous state.

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