

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE BILL

No. 655 Session of  
2013

---

INTRODUCED BY MURT, MILLARD, NEUMAN, STEPHENS, V. BROWN,  
EVERETT, O'BRIEN, BAKER, GODSHALL, FLECK, KORTZ, KAVULICH,  
STEVENSON, MAHONEY, GINGRICH, ROCK, BARRAR, MCGEEHAN,  
EVANKOVICH, ROSS, READSHAW, HESS, MILNE, MOUL, GROVE AND  
WATSON, FEBRUARY 11, 2013

---

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 11, 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," further providing for definitions and for  
11 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:

21 \* \* \*

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

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

6 (2) meets one of the following:

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

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

18 \* \* \*

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

21 Section 2116. Inheritance Tax.--(a) \* \* \*

22 (1.4) Inheritance tax upon the transfer of property and  
23 other assets either directly to a child with a disability or to  
24 a trust for the benefit of a child with a disability from a  
25 natural parent, an adoptive parent or a stepparent of the child  
26 shall be at the rate of zero per cent.

27 \* \* \*

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

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