



plements to the ordinances and resolutions relating thereto and providing penalties" excluding from taxation transfers of property between divorced spouses

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows

1 Section 1 The definition "Document" in section 2 act of December  
2 27 1951 (P L 1742) known as "The Realty Transfer Tax Act" reen-  
3 acted and amended May 23 1957 (P L 181) is amended to read

4 Section 2 The following words when used in this act shall have  
5 meanings ascribed to them in this section except in those instances  
6 where the context clearly indicates a different meaning

7 \* \* \*

8 "Document" Any deed instrument or writing whereby any lands  
9 tenements or hereditaments within this Commonwealth or any interest  
10 therein shall be granted bargained sold or otherwise conveyed to the  
11 grantee purchaser or any other person but does not include wills  
12 mortgages transfers between husband and wife transfers between per-  
18 sons who were previously husband and wife but who have since been  
14 divorced PROVIDED SUCH TRANSFER IS MADE WITHIN SIX  
16 MONTHS OF THE DATE OF THE GRANTING OF THE FINAL

1 DECREE IN DIVORCE transfers between parent and child or the  
2 spouse of such a child or between parent and trustee for the benefit of a  
3 child or the spouse of such child by and between a principal and straw  
4 party for the purpose of placing a mortgage or ground rent upon the  
5 premises correctional deeds without consideration transfers to the United  
6 States the Commonwealth of Pennsylvania or to any of their instrumen-  
7 talities agencies or political subdivisions by gift dedication or deed of  
8 confirmation in connection with condemnation proceedings and leases or  
9 conveyance to a trustee under a recorded trust agreement for the  
10 express purpose of holding title in trust as security for a debt contracted  
11 at the time of the conveyance under which the trustee is not the lender  
12 .....  
13 and requiring the trustee to make reconveyance to the grantor-borrower  
14 upon the repayment of the debt

\* \* \*

We certify that this bill has passed the Senate and the House of  
Representatives.

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved The ..... day of ..... A. D. 1901.

.....  
Governor