

No. 330

AN ACT

SB 610

Amending the act of June 20, 1919 (P.L.521), entitled, as amended, "An act providing for the imposition and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time of his death, and of property within this Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death; defining and taxing transfers made in contemplation of death; defining as a transfer and taxing the right of survivorship in property as to which such right exists; and making it unlawful for any corporation of this Commonwealth, or national banking association located therein, to transfer the stock of such corporation or banking association, standing in the name of any such decedent, until the tax on the transfer thereof has been paid; and providing penalties; and citing certain acts for repeal," changing the disposition of fees received by registers of wills.

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

Section 1. Section 21, act of June 20, 1919 (P.L.521), entitled, as amended, "An act providing for the imposition and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time of his death, and of property within this Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death; defining and taxing transfers made in contemplation of death; defining as a transfer and taxing the right of survivorship in property as to which such right exists; and making it unlawful for any corporation of this Commonwealth, or national banking association located therein, to transfer the stock of such corporation or banking association, standing in the name of any such decedent, until the tax on the transfer thereof has been paid; and providing penalties; and citing certain acts for repeal," amended June 4, 1937 (P.L.1597), is amended to read:

Section 21. The registers of wills [**upon their filing**] *shall, immediately upon assuming office, file* with the Department of Revenue the bond hereinafter required [**, shall be the agents of the Commonwealth**] for the collection of the said tax in the case of resident decedents. [**For services rendered in collecting and paying over the same, they shall be allowed to retain for their own use, upon the gross amount collected during any year,**] *The registers of wills shall pay over to the general fund of the county for the use of the county a percentage of the gross amount collected during any year, as follows:* five per centum upon the tax collected, if such tax shall amount to a sum of fifty thousand (\$50,000) dollars or less; three per centum on the amounts collected in excess of fifty thousand (\$50,000) dollars and not exceeding one hundred thousand (\$100,000) dollars; one per centum on the amounts collected in excess of one hundred thousand (\$100,000) dollars and not over two hundred thousand (\$200,000) dollars; and

one-half of one per centum on the amounts collected in excess of two hundred thousand (\$200,000) dollars and not over one million (\$1,000,000) dollars; and one-quarter of one per centum on the amounts collected in excess of one million (\$1,000,000) dollars: Provided, That the total amount to be so retained [by such registers of wills for their own use] shall not exceed the total sum of ten thousand dollars (\$10,000) during any year.

Section 2. This act shall take effect immediately and shall apply to all registers of wills elected or appointed on or after the Tuesday next following the first Monday of November, 1971.

APPROVED—The 6th day of December, A. D. 1972.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 330.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive, flowing style.

Secretary of the Commonwealth