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**MEMO**

January 7, 2011

**TO:** All House Members

**FROM:** Rep. Tony DeLuca 

**SUBJECT:** Proposed legislation – amending the Tax Reform Code  
regarding inheritance tax (HB 1408 OF 2009)

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In the near future I will be re-introducing legislation amending the Tax Reform Code to decrease the rate of the state's inheritance tax from 12 to 6 percent on transfers between siblings in Pennsylvania.

As long as the estate transfers are within the family, it makes sense that siblings are equally treated and qualify for an inheritance tax reduction. We shouldn't charge a higher inheritance tax to siblings because their brother or sister wanted to leave their estate to them. Furthermore, with more people choosing to remain single or marrying later in life, many people don't have children or spouses to pass on their estates.

Should you wish to add your name as a co-sponsor, please send an email to [chaldi@pahouse.net](mailto:chaldi@pahouse.net). Thank you.