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MEMORANDUM

TO: Members of the House of Representatives
FROM: Representative Neal P. Goodman
DATE: April 13, 2011
RE: Co-Sponsor Memo - Inheritance Tax

In the near future, I will be introducing two bills related to the Inheritance Tax. I hope you will join me in sponsoring this legislation.

The first bill would completely repeal the Inheritance Tax effective July 1, 2012.

The second bill would not repeal the Inheritance Tax, but it would exempt from the tax the first \$100,000 of any transfer.

The Inheritance Tax has long been considered unfair by people of all income levels. The loss of a loved one takes an emotional toll on a family and can also take a heavy financial toll. The state's inheritance tax presents an additional burden at a particularly difficult time for many. It is also a double tax - it taxes property that was already taxed when the individual was still living. Finally, reform of the state's inheritance tax has long been touted as a way to support jobs and benefit the economy. Repealing, or at least reducing, the financial burden of this tax on heirs will keep more money in the hands of Pennsylvanians. Given the fragile economic recovery, now is the time to address this burdensome and unfair tax.

If you would like to join me in co-sponsoring this legislation please contact Linda Reed at lreed@pahouse.net or 787-2798.