



City of Philadelphia

City Council
Chief Clerk's Office
402 City Hall
Philadelphia, PA 19107

RESOLUTION NO. 120156

Introduced March 1, 2012

Councilmember Reynolds Brown

RESOLUTION

Supporting House Bill 1828 which seeks to add domestic partners to the list of relatives who are currently exempt from paying state Inheritance Taxes.

WHEREAS, On September 13, 2011, State Representative Babette Josephs introduced House Bill 1828, with eleven co sponsors, which would amend the Tax Reform Code of 1971 to include domestic partners as related to the Inheritance Tax; and

WHEREAS, The Pennsylvania Inheritance Tax is a tax on the beneficiary's right to receive property; and

WHEREAS, The amount of tax a beneficiary pays depends on the value of the property received and his or her relationship to the deceased; and

WHEREAS, The Pennsylvania Inheritance Tax rates are 4.5 percent for transfers to direct descendants, 12 percent for transfers to siblings and 15 percent for transfers to other heirs; and

WHEREAS, Property jointly owned between husband and wife is exempt from inheritance tax and couples who are not registered as civil partners upon death must pay a full 15-percent Inheritance Tax; and

WHEREAS, House Bill 1828 specifically proposes that Inheritance Tax upon the transfer of property passing to or for the use of an individual in a domestic partnership shall be at the rate of zero percent for estates of decedents dying on or after Jan. 1, 2012; now, therefore, be it

RESOLVED, BY THE COUNCIL OF THE CITY OF PHILADELPHIA, That we hereby call for the passage of House Bill 1828 which seeks to add domestic partners to the list of relatives who are currently exempt from paying state Inheritance Taxes.

City of Philadelphia

RESOLUTION NO. 120156 continued

FURTHER RESOLVED, That the Chief Clerk shall forward a certified copy of this Resolution to the Majority Leader and Minority Leader of the Pennsylvania House of Representatives, the Majority and Minority Chairs of the Pennsylvania Committee on Finance and to all members of the House delegation representing the City of Philadelphia as evidence of this Council's support of this legislation.