
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

**No. 4 Session of
2024**

INTRODUCED BY _____ March 07, 2024

REFERRED TO
FINANCE COMMITTEE

Inheritance Tax

As it relates to increasing the inheritance tax.

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

Section 1. Rate Hikes

(a) Inheritance tax rates shall be amended as follows:

(1) For the spouse of the descendant or the parent of a
descendant who was under 21 years old there shall be no tax
due;

(2) Tax rate of a lineal beneficiary (Parent, child, or
grandchild) shall be increased from 4.5% to 10%;

(3) Tax rate for a sibling of the descendant shall be
increased from 12% to 30%;

(4) All other recipients of inheritance shall be taxed
based on identification as family (inclusion of relatives)
or non-family;

(i) Family, not identified in section a1-a3 above, is
subject to a 40% tax rate;

(ii) All non-family recipients (friends, acquaintances,
etc.) shall be taxed at a rate of 50%.

Section 2. This act shall take effect on January 1st, 2025.