

**Joint State Government Commission Advisory Committee on Decedents' Estates Laws
2013-14 Legislative Update (status of the bills as of 1-7-14)**

These tables summarize a number of bills that affect decedents' estates laws and were introduced in the 2013-14 legislative session of the Pennsylvania General Assembly. Status of each bill is provided as of January 7, 2014. The full text of the bills, as well as their legislative histories, may be found at <http://www.legis.state.pa.us/cfdocs/legis/home/bills/>. If you have any additional questions, you may contact any of the following individuals:

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House Bills			
Bill No.	Subject	P.N. ¹	Last Action and Significant Procedural History
30	<p style="text-align: center;">Anatomical gifts</p> <ul style="list-style-type: none"> • Amends the PEF Code • Establishes a comprehensive framework for public education about organ and tissue donations • Clarifies the methods for making anatomical donations • Updates the law to reflect the best clinical practices to support anatomical donations for transplantations 	2125	Referred to House Judiciary 6-24-13
48	<p style="text-align: center;">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Provides for an exemption from the inheritance tax for the assets of family-owned businesses transferred to family members 	36 530	Passed House (198-0) 6-24-13 Referred to Senate Finance 6-28-13
151	<p style="text-align: center;">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Provides for the phase-out and elimination of all inheritance taxes 	149	Referred to House Finance 1-17-13
207	<p style="text-align: center;">Autopsies</p> <ul style="list-style-type: none"> • Amends the PEF Code • Provides that all audiovisual materials generated in connection with the performance of an autopsy shall be confidential, shall not be deemed official records and papers of the coroner, and shall not be subject to the filing requirement set forth in the County Code 	211 2558	Passed House (199-0) 11-20-13 Referred to Senate Judiciary 11-27-13
256	<p style="text-align: center;">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Eliminates inheritance tax on transfers of \$250,000 or less 	268	Referred to House Finance 1-23-13
264	<p style="text-align: center;">Notaries public</p> <ul style="list-style-type: none"> • Amends the Notary Public Law • Exempts from the notary exam and continuing education requirements an attorney licensed in this Commonwealth and who is current on all required continuing legal education requirements 	276	Referred to House Professional Licensure 1-23-13

¹ "P.N." refers to the printer's number(s) for the bill.

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Bill No.	Subject	P.N.¹	Last Action and Significant Procedural History
341	<p align="center">Unclaimed property</p> <ul style="list-style-type: none"> • Amends the PEF Code • Allows the Treasury to distribute unclaimed or abandoned property to grandchildren, who currently must go through the probate process to claim the property, provided the amount of the funds or the value of the property is \$5,000 or less 	348	Referred to House Judiciary 1-24-13
415	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Repeals the inheritance tax 	425	Referred to House Finance 1-29-13
465	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Exempts volunteer fire companies and volunteer rescue companies from the realty transfer tax when merging or consolidating, or when conducting a normal sale or acquisition of real estate 	473 1122 1661 2199 2202 2211	Passed House (194-0) 3-19-13 Passed Senate (46-4) 6-30-13 House concurrence as amended (119-83) 7-1-13 Senate concurrence (47-2) 7-3-13 2013 Act No. 52 7-9-13
498	<p align="center">Decedents' remains</p> <ul style="list-style-type: none"> • Amends the PEF Code • Requires state law to recognize and respect the wishes of an active military service member regarding the handling of his or her remains • Specifically, the bill would provide for the legal recognition of DD Form 93 	520	Reported as amended from House Judiciary and first consideration 6-11-13
513	<p align="center">Small estates</p> <ul style="list-style-type: none"> • Amends the PEF Code • Raises the dollar limit of payments for receipted funeral bills from deposit accounts of small estates from \$3,500 to \$10,000 • Raises the dollar limit of payments for burial expenses from patient care accounts of small estates from \$3,500 to \$10,000, and the balance of the patient care account may be paid to the heir(s) if the burial expenses do not exceed \$10,000 (instead of \$4,000) • Raises the limit on the gross value of small estates from \$25,000 to \$50,000 	556 2169	Passed House (201-0) 4-9-13 Passed Senate (50-0) 6-27-13 House concurrence (200-0) 6-28-13 2013 Act No. 35 7-2-13
651	<p align="center">Long-Term Care Consumer Financial Interest Prohibition Act</p> <ul style="list-style-type: none"> • Amends the PEF Code • Prohibits an employee of a long-term care facility from serving as a guardian of a consumer, an agent under a power of attorney of a consumer, a beneficiary of any insurance policy or annuity of a consumer, or an executor of the estate of a consumer 	728	Referred to House Aging & Older Adult Services 2-11-13

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Bill No.	Subject	P.N.¹	Last Action and Significant Procedural History
655	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Adds and defines “child with a disability” and eliminates the inheritance tax on assets that are transferred from a deceased natural parent, adoptive parent, or stepparent to a disabled child 	732	Referred to House Finance 2-11-13
659	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Eliminates the inheritance tax for transfers of property to, or for the use of, a child aged 21 or younger from a natural parent, adoptive parent, or stepparent 	736	Passed House (194-1) 4-15-13 Referred to Senate Finance 4-24-13
749	<p align="center">Uniform Transfers to Minors Act</p> <ul style="list-style-type: none"> • Amends the PEF Code • Raises the dollar limit under the Uniform Transfers to Minors Act from \$25,000 to \$50,000 	851	Referred to House Judiciary 2-14-13
782	<p align="center">Organ and tissue donation</p> <ul style="list-style-type: none"> • Amends the PEF Code • Adds a representative from a federally qualified community health center and a representative from PennDOT to the Governor Robert P. Casey Memorial Organ and Tissue Donation Awareness Trust Fund Advisory Committee 	894	Referred to House Human Services 2-25-13
1064	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Exempts forest land from the requirement that real estate devoted to the business of agriculture transferred between members of the same family derives a yearly gross income of at least \$2,000 to qualify as a transfer not subject to inheritance tax 	1291	Referred to House Finance 4-2-13
1068	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Reduces inheritance tax rates by 50% 	1295	Referred to House Finance 4-2-13
1103	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Eliminates inheritance tax on transfers of property from a decedent to a designated individual if the decedent was unmarried, the decedent specified in writing the designation of the individual to qualify for inheritance tax elimination, and the designated individual is at least 18 years of age and not a relative of the decedent 	1340	Referred to House Finance 4-3-13

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House Bills			
Bill No.	Subject	P.N.¹	Last Action and Significant Procedural History
1208	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Exempts from inheritance tax all transfers from a decedent's estate to a 529 College Savings Account in the name of the decedent's child or grandchild 	1513	Referred to House Finance 4-6-13
1429	<p align="center">Powers of attorney</p> <ul style="list-style-type: none"> • Amends the PEF Code • Addresses powers of attorney and issues raised in the <i>Vine v. Commonwealth</i> case • Includes amendments by the Pennsylvania Bankers Association, the Pennsylvania Association of Elder Law Attorneys, and the Pennsylvania Bar Association 	1902 2006	Passed House (198-0) 6-19-13 Referred to Senate Judiciary 6-21-13
1462	<p align="center">Uniform Transfers to Minors Act</p> <ul style="list-style-type: none"> • Amends the PEF Code • Raises the minimum value, from \$25,000 to \$50,000, for irrevocable transfers made by a personal representative or trustee to another adult or trust company as custodian for the benefit of a minor in the absence of a will or under a will or trust that does not contain an authorization to do so that must be authorized by the court 	1903	Passed House (198-0) 6-19-13 Referred to Senate Judiciary 6-21-13
1569	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Adds definitions for "domestic partner" and "spouse" and eliminates the inheritance tax for domestic partners 	2126	Referred to House Finance 6-24-13
1662	<p align="center">Payments to family and funeral directors</p> <ul style="list-style-type: none"> • Amends the PEF Code • Permits the grandchild of a decedent to be reimbursed from the decedent's bank account assets for funeral expenses paid by the grandchild 	2285 2560	Passed House (197-0) 11-21-13 Referred to Senate Judiciary 11-27-13
1925	<p align="center">Disposal of decedents' remains</p> <ul style="list-style-type: none"> • Amends the PEF Code • Provides that if more than two persons with equal standing as next of kin disagree on the disposition of the decedent's remains, the authority to dispose shall be determined by the majority 	2821	Referred to House Judiciary 12-16-13

Senate Bills			
Bill No.	Subject	P.N.	Last Action and Significant Procedural History

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Senate Bills			
Bill No.	Subject	P.N.	Last Action and Significant Procedural History
61	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Phases out the inheritance tax over several years 	30	Referred to Senate Finance 1-4-13
116	<p align="center">Charities Code</p> <ul style="list-style-type: none"> • Amends Title 10 • Codifies the Solicitation of Funds for Charitable Purposes Act • Codifies the Institutions of Purely Public Charity Act 	72	Referred to Senate State Government 1-14-13
117	<p align="center">Guardianships and D.L.H. case</p> <ul style="list-style-type: none"> • Amends the PEF Code • Amendments regarding §§ 751 and 752 and Chapter 55, as recommended by the Advisory Committee on Decedents' Estates Laws 	73	Reported as committed from Senate Judiciary and first consideration 2-12-13
303	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Eliminates inheritance tax on small businesses that are transferred between members of the same family if the family owns at least 75% of the business and the business continues to operate for 7 years following the transfer 	436 921	Second consideration in the Senate 3-20-13
383	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Eliminates inheritance tax on assets that are transferred from a deceased parent to a disabled child 	316	Referred to Senate Finance 2-1-13
428	<p align="center">Pooled trusts for persons with disabilities</p> <ul style="list-style-type: none"> • Amends the PEF Code • Allows for some of the residual funds from a beneficiary's account within a pooled trust to be distributed to other individuals with disabilities upon the beneficiary's death 	359	Second consideration in the Senate 6-19-13
429	<p align="center">Payments to family and funeral directors</p> <ul style="list-style-type: none"> • Amends the PEF Code • Raises the maximum balance of small bank accounts that banks may close out without estate administration to pay a decedent's funeral expenses from \$3,500 to \$10,000 	376	Reported as committed from Senate Judiciary and first consideration 3-12-13
496	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Phases out the inheritance tax over several years 	465	Referred to Senate Finance 2-13-13

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Senate Bills			
Bill No.	Subject	P.N.	Last Action and Significant Procedural History
541	<p align="center">Living will/advance health care directive registry</p> <ul style="list-style-type: none"> • Amends the PEF Code • Establishes a registry for living wills and other advance health care directives that would be accessible by physicians 	505	Referred to Senate Judiciary 2-21-13
586	<p align="center">Disposal of decedent's remains</p> <ul style="list-style-type: none"> • Amends the PEF Code • Requires the state to recognize the wishes of a service member regarding the handling of his or her remains if that person dies during service • Specifically, the bill provides for the legal recognition of DD Form 93 	560 1250 1282	Passed Senate (50-0) 6-4-13 Passed House (199-0) 6-25-13 Senate concurrence (50-0) 6-28-13 2013 Act No. 45 7-2-13
620	<p align="center">Powers of attorney</p> <ul style="list-style-type: none"> • Amends the PEF Code • Addresses powers of attorney and issues raised in the <i>Vine v. Commonwealth</i> case • Includes amendments by the Pennsylvania Bankers Association, the Pennsylvania Association of Elder Law Attorneys, and the Pennsylvania Bar Association 	596 627	Passed Senate (48-0) 3-18-13 Referred to House Judiciary 3-20-13
621	<p align="center">Omnibus Advisory Committee recommendations</p> <ul style="list-style-type: none"> • Amends the PEF Code • Omnibus amendments address jurisdiction, personal representatives, title to a decedent's interest in real estate, release of powers and interests and disclaimer of powers, powers of appointment, trusts, and charitable instruments • Amendments as recommended by the Advisory Committee on Decedents' Estates Laws 	597	Referred to Senate Judiciary 3-6-13
646	<p align="center">Inheritance tax</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Adds "domestic partnership" to the list of relatives exempt from inheritance tax on transfers of property after the death of said relative 	639	Referred to Senate Finance 3-13-13
825	<p align="center">Taxability of estates, trusts and their beneficiaries</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Provides that the first \$3,000 of income from a qualified disability trust shall not be considered income or gains for tax reporting purposes 	864	Referred to Senate Finance 4-8-13

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Bill No.	Subject	P.N.	Last Action and Significant Procedural History
850	<p align="center">Anatomical gifts</p> <ul style="list-style-type: none"> • Amends the PEF Code • Incorporates provisions from the Uniform Anatomical Gift Act • Incorporates recommendations made by the Legislative Budget and Finance Committee regarding the Organ and Tissue Donor Awareness Program • Provides for education about organ and tissue donation • Updates provisions relating to the Governor Robert P. Casey Memorial Organ and Tissue Donation Awareness Trust Fund • Reinforces the priority of transplantation in the law • Affirms that anatomical donations must be initially referred to a federally-designated organ procurement agency to ensure regulatory oversight • Encourages the cooperation of medical examiners and coroners with organ procurement organizations 	933 1593	Second consideration in the Senate 12-3-13
1031	<p align="center">Joint tenancy</p> <ul style="list-style-type: none"> • Amends the Tax Reform Code of 1971 • Exempts from inheritance tax any interest in a joint account deposited in a financial institution passing by right of survivorship to the individual who funded the entire account 	1261	Referred to Senate Finance 6-20-13
1032	<p align="center">Death with dignity</p> <ul style="list-style-type: none"> • Amends the PEF Code • Allows a person with a terminal disease to, under certain conditions, request a prescription for medicine that would end that person's life in a humane and dignified manner 	1275	Referred to Senate Judiciary 6-24-13
1057	<p align="center">Transfer Inheritance Tax Law</p> <ul style="list-style-type: none"> • Amends the Transfer Inheritance Tax Law • Raises the percentage retained by the counties on inheritance tax collections of \$1 million and above from 0.5% to 1% 	1338	Referred to Senate Finance 7-19-13