

PA Inheritance Tax Rate Reduced to 0% for Parent to Child 21 and Under

Articles July 1, 2019

On June 28, 2019, the governor approved HB 262, which includes the reduction of the inheritance tax rate to 0% on property transferred from a natural parent, adoptive parent, or step-parent to or for the benefit of a child age 21 or under. Reporting requirements presumably will still apply. The provision takes effect Monday, July 1, 2019.

[Click here to see the text of the bill.](#)

Contact Carolyn Whitworth with questions or concerns.