

Probate, Estates and Fiduciaries Code

Proposed Amendments and Comments—1981

————— and —————

Proposed Revision of Inheritance Tax Laws
and Codification of Chapter 17, Title 72
of Pennsylvania Consolidated Statutes

General Assembly of the Commonwealth of Pennsylvania
JOINT STATE GOVERNMENT COMMISSION

Harrisburg, Pennsylvania

March 1981

The Joint State Government Commission was created by act of 1937, July 1, P.L. 2460, as amended, as a continuing agency for the development of facts and recommendations on all phases of government for the use of the General Assembly.

Joint State Government Commission, 1981-82

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GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA
JOINT STATE GOVERNMENT COMMISSION

ROOM 108 - FINANCE BUILDING
HARRISBURG 17120

March 30, 1981

TO THE MEMBERS OF THE GENERAL ASSEMBLY:

This report summarizes and provides official comments for proposed amendments to the Probate, Estates and Fiduciaries Code, the revision and consolidation of Pennsylvania's inheritance tax laws and a proposed amendment to the Liquor Code.

For more than 35 years, members of the task force and advisory committee have worked to provide Pennsylvania with a probate law which is both efficient and responsive to the needs of its citizens. The Commission is grateful for their dedication to this task.

Respectfully submitted,

William D. Hutchinson

William D. Hutchinson
Chairman



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I. Introduction

This is the fifth biennial report of the Joint State Government Commission Task Force and Advisory Committee on Decedents' Estates Laws since the June 30, 1972 enactment of the Probate, Estates and Fiduciaries Code as Title 20 of the Pennsylvania Consolidated Statutes. The task force and advisory committee propose three bills which would (1) make substantive and technical amendments to Title 20, (2) revise and codify inheritance tax laws into Pennsylvania Consolidated Statutes Title 72, Chapter 17, and (3) amend the Liquor Code.

This proposed legislation represents the dedicated work of the Task Force on Decedents' Estates Laws--chaired by Senator Richard A. Snyder--and advisory committee--chaired by William H. Eckert, Esq.--that has provided Pennsylvania with an exemplary probate law, incorporating the best features of the Uniform Probate Code with the terminology and procedures which have served Pennsylvania well for many years. On November 19, 1980, the Senate adopted Resolution No. 114, marking the thirty-fifth anniversary of the task force and advisory committee and recognizing their accomplishments.

Table 1 lists the 24 amendatory acts to the Probate, Estates and Fiduciaries Code since 1972. The most recent enactment resulting from legislation proposed by the task force and advisory committee is Act No. 118 of 1980. The Joint State Government Commission report, Probate, Estates and Fiduciaries Code: Proposed Amendments and Comments--1979, provides the official comments to that act.

Table 1

ACTS AMENDING THE
 PROBATE, ESTATES AND FIDUCIARIES CODE
 (1972, P.L. 508, No. 164, effective July 1, 1972)
 THROUGH 1979-80 SESSION OF THE GENERAL ASSEMBLY

Citation	Subject
1972, P.L. 1461, No. 331	Change of age of majority
1973, P.L. 62, No. 25	Bank-holding companies
1973, P.L. 322, No. 104	Change of age of majority*
1974, P.L. 282, No. 84	Increase monetary limit, § 3101
1974, P.L. 383, No. 130	Increase monetary limit, § 3121*
1974, P.L. 720, No. 242	Deposit of securities; book entry securities
1974, P.L. 816, No. 271	Editorial change in title designation
1974, P.L. 867, No. 293	Omnibus*
1974, P.L. 896, No. 294	Temporary fiduciaries*
1974, P.L. 899, No. 295	Powers of attorney*
1975, P.L. 598, No. 168	Increase monetary limit, § 3101
1976, P.L. 434, No. 105	Self-proved wills**
1976, P.L. 547, No. 134	Multiple-party bank accounts*
1976, P.L. 551, No. 135	Omnibus*
1976, P.L. 562, No. 136	Disclaimers*
1976, P.L. 836, No. 144	Estate plan for incompetent*
1978, P.L. 42, No. 23	Spouse's election*
1978, P.L. 77, No. 37	Omnibus*
1978, P.L. 202, No. 53	Judiciary Act Repealer Act
1978, P.L. 909, No. 173	Equal Rights Amendment
1978, P.L. 1269, No. 303	Illegitimates
1979, P.L. 255, No. 86	Conforming amendment
1980, P.L. ____, No. 118	Omnibus*
1980, P.L. ____, No. 142	Repealed § 773

*Drafted by the Advisory Committee and approved and introduced by the Task Force on Decedents' Estates Laws.

**Drafted by the Advisory Committee without official action of the Advisory Committee or Task Force.

The legislative proposals reviewed in the remainder of this report were developed over the past two years. Part II supplies background and official comments for the recommended amendments to the Probate, Estates and Fiduciaries Code. Part III presents source material--supplemented by a comparative statute table in the appendix--and official comments to the proposed Inheritance and Estate Tax Act, Chapter 17 of Title 72. Part IV summarizes and sets forth the proposed amendment to the Liquor Code.

Any comments or suggestions for revision of the Probate, Estates and Fiduciaries Code or the Inheritance and Estate Tax Act should be forwarded to the Commission staff for consideration by the task force and advisory committee.

II. Proposed Amendments: Probate, Estates and Fiduciaries Code

The Joint State Government Commission Task Force and Advisory Committee on Decedents' Estates Laws propose an omnibus bill which would amend 28 sections, repeal 7 and add 14 to the Probate, Estates and Fiduciaries Code. Table 2 summarizes each of the proposed changes.

Many of the proposals appeared in Senate Bill 1398, Pr.'s No. 1777, which was introduced in the last session of the General Assembly on May 7, 1980 by the Senate members of the task force. The legislation was referred to the Senate Judiciary Committee, where no further action was taken.

Approximately one-half of the proposed amendments are substantive. These amendments are, in most cases, accompanied by official comments. The proposed substantive changes essentially relate to the following subjects:

- The administration of small estates, authorizing payment to the decedent's family by an insurance company of \$11,000 or less accrued under any policy payable to the estate; see section 3101.
- Chapter 37, dealing with the apportionment of death taxes.
- Chapter 53, the Pennsylvania Uniform Gifts to Minors Act.
- Chapter 56, incorporating the Uniform Durable Power of Attorney Act into Pennsylvania law.

Table 2

PROPOSED AMENDMENTS TO
PROBATE, ESTATES AND FIDUCIARIES CODE

Section(s)	Type	Explanation
2206	Technical	Adds cross-references to proposed Chapter 56
2209	Technical	Clarifies; see comment, p. 7
2210	Substantive	Adds subsection (c), see p. 8
3101	Substantive	Adds subsection (d), see comment, p. 8
3132.1	Technical	Deletes third witness from form, see p. 8
3539	New	See comment, p. 8
3701-3706	Repeal	Replaced by proposed Chapter 37, see comments, pp. 8-12
4102	Technical	Editorial
5144	Technical	Conforms with consolidated statutes editorial policy,
5147	Technical	See p. 12
5153	Technical	Conforms with consolidated statutes editorial policy
5302	Substantive	See comment, p. 12
5303	Substantive	See comment, p. 12
5305	Substantive	See comment, p. 13
5308	Substantive	See comment, p. 13
5309	Substantive	See comment to § 5302, p. 12
5536	Technical	Clarifies; see p. 13
5537	Substantive	See p. 14
5601-5602	Repeal	Replaced by proposed Chapter 56, see comment, p. 14
6102	Substantive	See p. 14
6110	Substantive	Adds subsections (b) and (c), see comment, p. 14
6202	Technical	Adds cross-reference to proposed Chapter 56
7121	Technical	Conforms with consolidated statutes editorial policy
7133	Technical	Conforms with consolidated statutes editorial policy
7143	Technical	Conforms with consolidated statutes editorial policy
7183	Technical	Conforms with consolidated statutes editorial policy
7185	Substantive	See comment, p. 15
7186	Technical	Conforms with consolidated statutes editorial policy

--The termination of trusts where the original purpose of the conveyer cannot be carried out or is impractical of fulfillment (see section 6102) and where the amount of the principal or complexity of duties imposed upon the trustee make continuance of the trust impractical (see section 6110).

Five of the sections proposed for repeal presently comprise Chapter 37, Estate Tax Apportionment, which would be replaced by a new Chapter 37. Similarly, the other two sections that would be repealed presently comprise Chapter 56, Powers of Attorney, which would be replaced by a new Chapter 56. Consequently, with the exception of proposed section 3539, the new sections would constitute new Chapters 37 and 56.

The task force and advisory committee is especially indebted to Robert L. Freedman, Esq., for his work in drafting proposed Chapter 37 as well as the comments and illustrations which accompany the new chapter.

The remainder of the proposed amendments are technical and either clarify the law or make editorial changes. Most of the editorial changes are to conform cross-references to meet editorial policy established for the Pennsylvania Consolidated Statutes.

The task force and advisory committee provide the following explanatory material and official comment for the sections listed below.

Section 2209. SURVIVING SPOUSE AS WITNESS

Comment: This amendment is in response to McLain Estate, 481 Pa. 435, 392 A.2d 1371 (1979), which indicates that under the prior wording of this section it might have been concluded that a person claiming to be the spouse by a common-law marriage could testify concerning statements of the decedent establishing an alleged marriage. This amendment makes clear that this section is not intended to change the law governing the admissibility of evidence applicable to the creation of the marital status.

Section 2210. PROCEDURE FOR ELECTION; TIME LIMIT

The language in subsection (c) providing that the costs of filing and recording the spouse's election shall be reimbursed out of the estate, previously appeared in the code as the last sentence of repealed section 2510.

Section 3101. PAYMENTS TO FAMILY AND FUNERAL DIRECTORS

Comment: Subsection (d) is added, extending the policy expressed in subsections (b) and (c) of facilitating the closing of small estates with minimal administration expense and delay, to payment to the decedent's family by an insurance company of \$11,000 or less, including interest accrued under any policy payable to the estate.

Section 3132.1. SELF-PROVED WILLS

Amendment of the form for self-proved wills provided in this section is proposed to remove any suggestion that three witnesses are required; see section 3132. This conforms with section 2-504 of the Uniform Probate Code.

Section 3539. INFORMATION SERVICES

Comment: This new section provides a statutory basis for court review and adjustment of agreements that inform a distributee of his interest in an estate. Since the equities will greatly differ depending upon each case, the formulation of proper standards is left to the discretion of the court.

Chapter 37. ESTATE TAX APPORTIONMENT

Comment: In light of the federal Tax Reform Act of 1976 (Pub.L. No. 94-455, 90 Stat. 1525 (1976)), as amended in 1978, Chapter 37 is revised. Because of the extensive nature of such a revision, Chapter 37 is repealed and a new Chapter 37 is added. Wherever possible, language from the repealed chapter is carried over into the new provisions.

Section 3701. POWER OF DECEDENT

Comment: The language in prior subsection 3703(a) concerning the elective share of the spouse is omitted

since it is now covered by Section 2204(d), added by the act of April 18, 1978 (P.L. 42, No. 23), requiring an electing spouse to disclaim the benefits of a tax clause. A proviso requiring express reference to the generation-skipping tax is included. If the testator's tax clause does not refer to interest or penalties, Section 3702(h) governs. The second sentence of the section does not permit a testator to direct in his will that more federal estate tax be apportioned against lifetime gifts than is apportioned against such gifts by Section 3702. Thus, while gifts made after 1976 and more than three years before death are taken into consideration in calculating the amount of the federal estate tax, no federal estate tax may be apportioned against them.

Section 3702(a). GENERAL RULE

Comment: The language "as near as may be" in prior Section 3702 is omitted from this section since it has not been utilized by courts. The tax being apportioned is the gross federal estate tax specified in Internal Revenue Code Section 2001(b), i.e., the tentative tax less gift tax on gifts made after December 31, 1976. Outright lifetime gifts made more than three years before death are excluded from the gross estate by definition of Internal Revenue Code Sections 2001 and 2031 and thus are not subject to apportionment even though, if made after December 31, 1976, they are considered in calculating the federal estate tax.

Illustration: Three parties having interests of \$100,000, \$200,000 and \$300,000 pay one-sixth, two-sixths and three-sixths, respectively, of the tax.

Section 3702(b). PRERESIDUARY

Comment: This subsection expands the exoneration provided for in prior law to include preresiduary gifts made in trust, in addition to those made outright, and preresiduary gifts made by inter vivos trust, in addition to those made by will. If the entire residue qualifies for a federal estate tax deduction, the preresiduary gift is still exonerated, i.e., subsection (b) takes precedence over subsection (c). If the residue is insufficient to pay the tax on the preresiduary gift, the exoneration provided for by this subsection abates to that extent, rather than charging some other party in interest with the tax on the preresiduary gift.

Illustrations: Will gives \$1,000 in trust to pay the income to "A" for life, and on the death of "A" to pay the principal of the trust to "B". Federal estate tax on this \$1,000 is paid by the residue of the probate estate.

Will gives \$1,000 to "A" and apportions three-fourths of residue to wife and one-fourth to son. If estate is \$401,000, wife receives \$300,000, of which \$250,000 qualifies for marital deduction. Accordingly, no tax on preresiduary gift is charged to \$250,000 of her gift. Tax on preresiduary gift is borne by wife and son in 1:2 ratio since wife receives \$50,000 taxable and son receives \$100,000 taxable.

Section 3702(c). DEDUCTIONS

Comment: Except as otherwise provided, no federal estate tax shall be apportioned against an interest allowable as a federal-estate-tax marital, orphan's or charitable deduction (see subsection (g) as to charitable remainder trusts). The parenthetical phrase in this subsection, designed to avoid windmill calculations, is derived from prior Section 3704(b)(4).

Illustrations: Will gives a residue of \$400,000, apportioned three-fourths to wife and one-fourth to child. Since \$50,000 of gift to wife does not qualify for marital deduction, federal estate tax is charged against it and apportioned to wife and child in 1:2 ratio.

Assume an intestate estate of \$200,000 and two children, ages 22 and 19. If the orphan's deduction is available, federal tax is apportioned in 10:9 ratio (\$100,000 passing to older child and \$90,000 to younger child are taxable).

Assume \$400,000 intestacy with wife and child each receiving half of estate. Marital deduction is \$200,000 less \$12,000 Pennsylvania inheritance tax chargeable to wife's share, or \$188,000. No federal estate tax is apportioned against wife's \$200,000 share even though it does not all qualify for marital deduction. This avoids wife paying federal estate tax on the \$12,000 Pennsylvania tax and additional federal tax on that federal tax, etc.

Section 3702(d). CREDITS

Comment: If the inheritance tax apportionable against a party is one-half of the total inheritance tax payable, that party will receive the benefit of one-half the federal credit for inheritance taxes. The proviso at the end of the first sentence overrules Clark Estate, 8 D.& C.2d 665, 7 Fid. Rep. 73 (O.C. Allegh., 1956), and is consistent with Carson Trust, 28 Fid. Rep. 310 (O.C. Phila., 1978).

Under this revision, credit for foreign death taxes no longer inures to the benefit of all parties subject to apportionment but, like the credit for state inheritance taxes, to the benefit of those who paid the foreign death tax. Since other credits inure to the benefit of everyone proportionately, the federal estate tax being apportioned is, in effect, the tax after these other credits.

Illustrations: Assume a \$400,000 intestacy with wife and child each receiving half of estate. Credit for state death taxes is \$1,200. Each paid Pennsylvania inheritance tax of \$12,000. Child gets full \$1,200 credit since wife is charged with no federal estate tax.

Assuming three parties pay state inheritance taxes of \$1,000, \$1,000 and \$2,000, respectively, and credit for state death taxes of \$600, if first party pays only \$100 in federal estate tax his share of the credit is reduced from \$150 (one-fourth of \$600) to \$100 and his excess credit of \$50 inures in 1:2 ratio (\$16.67 and \$33.33) to the other two parties. The first party, having no net federal estate tax apportioned against him, receives none of the unified credit and does not get a "refund."

Section 3702(e). ELECTION BY SPOUSE

Comment: This subsection is designed solely to alert the practitioner.

Section 3702(g). PRESENT AND FUTURE INTERESTS

Comment: The reference in this subsection to interest and penalties is designed to change the method of allocation specified in Section 8111(d).

Section 3702(h). INTEREST AND PENALTIES

Comment: Unless the court finds it inequitable, interest and penalties shall be apportioned in the same manner as the principal amount of the federal estate tax.

Illustrations: If a trustee of a taxable inter vivos trust makes timely payment of his share of tax but the executor does not, the court may apportion the interest due entirely against the probate estate.

If there are no nonprobate assets, there is a closely held business which forms part of the residue, the residue of the estate is given in trust and the executor elects to pay the federal estate tax in installments, the court could apportion all or some of the interest on the federal estate tax to income.

Section 5147. PROCEEDINGS AGAINST GUARDIAN

A technical amendment is proposed. Since section 5114 of the Probate, Estates and Fiduciaries Code has been repealed and incorporated into 42 Pa.C.S. § 5322(7) and (8), a corresponding amendment is necessitated in section 5147.

Section 5302. DEFINITIONS

Comment: The definition of "adult" is deleted and, wherever this word appears later in Chapter 53, the words "who has attained the age of 18 years" are substituted. This change is intended to avoid the confusion that might result from use of "adult" in a way that would overlap the period of minority as defined for purposes of Chapter 53.

Section 5303. MANNER OF MAKING GIFT

Comment: Subsection (a) is amended to expand the manner of making lifetime gifts of the various types of custodial

property to include the assets covered by the expanded definition of custodial property in Section 5302. Subsection (a.1) is added to allow the donor by will or trust to authorize his executor or trustee to make distribution of interests payable to a minor, and, if desired, to designate the custodian. If the donor authorizes the use of this chapter but does not name the custodian or if the named custodian fails to qualify, the executor or trustee is empowered to designate the custodian from among those persons authorized under Section 5308(a) to be a successor custodian. In instances where the phrase "another person who has attained the age of 18 years" is used, it is meant to include language previously used, such as "another adult person," "an adult member of the minor's family" and "a guardian of the minor."

Section 5305. DUTIES AND POWERS OF CUSTODIAN

Comment: Subsection (e) is amended to substitute the broad term "custodial property" for the more specific types of property. Subsection (f) is amended to authorize the custodian to borrow money and to mortgage or pledge custodial property as security as well as to grant options for the sale or lease of custodial property.

Section 5308. RESIGNATION, DEATH OR REMOVAL OF CUSTODIAN; BOND; DESIGNATION OF SUCCESSOR CUSTODIAN

Comment: Paragraph (b)(1) is amended to provide for the situation in which the insurance policy is an "endowment" policy, and paragraph (b)(1.1) is added to provide for the situation in which the custodial property is an interest in real property and the custodian executes a conveyance of the interest.

Section 5536. DISTRIBUTIONS OF INCOME AND PRINCIPAL DURING INCOMPETENCY

Comment: The amendment to subsection (a) is in response to the lower court opinion in Grcich Estate, 58 Wash. Co. Rep. 154, 29 Fid. Rep. 66 (O.C. Wash., 1978) which was affirmed by an evenly divided Supreme Court and then reversed on reargument, ___ Pa. ___, 423 A.2d 347 (1980). The amendment makes clear that periodic retirement or disability payments may be expended by a guardian for the care and maintenance of an incompetent. The amendment to subsection (b) is editorial.

Section 5537. RESERVE FOR FUNERAL

Amendment of section 5537 is proposed to increase the amount the guardian may retain for anticipated funeral expenses from \$600 to \$1,200, reflecting increases in such expenses due to inflation.

Chapter 56. POWERS OF ATTORNEY

Revision of Chapter 56 is proposed incorporating into Pennsylvania law the Uniform Durable Power of Attorney Act.

Comment: This chapter validates the granting in a power of attorney of any of the powers listed in subsection 5602(a), without prohibiting the granting of additional powers pursuant to subsection 5602(b). Section 5603 defines the extent of the power given in each clause set forth in subsection 5602(b), unless the power of attorney expressly directs to the contrary. Sections 5604, 5605 and 5606 are derived from the Uniform Durable Power of Attorney Act, and the comments to that act made by the National Conference of Commissioners on Uniform State Laws are incorporated by reference into this comment. By adopting the uniform act, the previous policy of not authorizing a power of attorney to take effect upon subsequent disability is reversed.

Section 5607 authorizes corporate attorneys-in-fact to hold securities in nominee name that would be used in any of the other fiduciary relationships; see Sections 3321, 5144, 5304, 5521 and 7133.

Section 6102. TERMINATION OF TRUSTS

Amendment of section 6102 is proposed to broaden the court's discretion in terminating or combining trusts after the court finds that the original purpose of the conveyer cannot be carried out or is impractical of fulfillment.

Section 6110. ADMINISTRATION OF CHARITABLE ESTATES

Comment: Subsections (b) and (c) are added to allow for the termination of trusts where the amount of the principal or complexity of duties imposed upon the trustee makes continuance of the trust impractical.

Section 7185. COMPENSATION

Comment: This amendment is intended to make clear that compensation may be awarded out of principal whenever the court finds it appropriate under the circumstances, even when the trust is a perpetual charitable trust.

III. Proposed Revision and Codification Of Inheritance and Estate Tax Act

The Joint State Government Commission Task Force and Advisory Committee on Decedents' Estates Laws propose the revision and consolidation of Pennsylvania's inheritance tax law into Chapter 17 of Title 72 of the Pennsylvania Consolidated Statutes. Commission staff coordinated the efforts of the task force and advisory committee in this area with the work of the Pennsylvania Bar Association Committee on Taxation, which is preparing a codification of Title 72.

Chapter 17 would include the Inheritance and Estate Tax Act of 1961 (June 15, P.L. 373, No. 207), the Uniform Act on Interstate Compromise and Arbitration of Inheritance Taxes (May 23, 1949, P.L. 1726, No. 528), and several miscellaneous statutes. Substantive changes are also recommended by the task force and advisory committee.

This represents the first major revision of Pennsylvania inheritance tax law since the task force and advisory committee's efforts in the late 1950s culminated in the Inheritance and Estate Tax Act of 1961, and the Commission's report, 1963 Report--Inheritance and Estate Tax Act of 1961, As Amended, containing the act with official comments. The forward to the 1963 report explained:

While Pennsylvania was the first state to enact an inheritance tax act (1826, April 7, P.L. 227), the mechanics for imposing and collecting the tax had long remained in need of clarification. The Commission sought to codify in readily understandable form existing statutory and case law, making changes only in those instances where experience had shown that procedures were needlessly cumbersome to the taxpayer and unrewarding to the Commonwealth.

To a great extent this statement applies to the proposed codification. Except for editorial changes, the task force and advisory committee have only departed from existing statutory language in a few instances and in each of those cases an official explanatory comment is supplied. The official comments to the 1961 act as supplied by the 1963 report remain applicable to the extent that substantive provisions have not since been amended.

Most of the proposed substantive amendments appeared in Senate Bill 1399, Pr.'s No. 1778, which was introduced by the Senate members of the task force in the last session of the General Assembly on May 7, 1980 and referred to the Senate Judiciary Committee. No further action was taken.

In summary, the proposed substantive changes in Pennsylvania's inheritance tax law would:

- Eliminate the frequently litigated gifts-in-contemplation-of-death rule and replace it with a conclusive one-year presumption; see section 1707(c)(3).
- Abolish taxation of life insurance proceeds payable to the estate of the insured; see section 1711(d) and (e).
- Reduce the rate of inheritance tax to be paid by siblings from 15 to 10 percent; see section 1716(a)(2).
- Specify a method of determining taxes on future interests as of the time of death; see sections 1716(e), 1786(b) and 1788(b).
- Provide that an obligation for a decedent's medical expenses is not deductible to the extent decedent's estate is exonerated or reimbursed for such expenses from other sources; see section 1729(k).
- Designate as delinquent all inheritance taxes at the end of nine months from decedent's death; see section 1742.
- Omit the requirement of prior payment of tax or written consent of the Secretary of Revenue or his agent prior to transferring stocks specified in section 831 of the 1961 act.

The comparative statute table in the appendix, pp. 36-42, lists each provision of proposed Chapter 17 (Inheritance and Estate Tax Act) along with the section of present law from which it is derived. Those provisions amended, deleted or added by the task force and advisory committee are indicated.

The source and official comment, if any, for each section of proposed Chapter 17 follow.

SUBCHAPTER A. PRELIMINARY PROVISIONS

Section 1701. SHORT TITLE OF CHAPTER

Source: Section 101 of the Inheritance and Estate Tax Act of 1961 (June 15, P.L. 373, No. 207).

Section 1702. DEFINITIONS

Source: Sections 102 and 1101 of the Inheritance and Estate Tax Act of 1961. The definition of "safe deposit box of a decedent" is derived from Section 1101. The definitions of "attorney general," "estate tax," "fiduciary," "inheritance tax," "person," "resident" and "nonresident" are deleted. The definitions of "department" and "secretary" are added.

Comment: The definition of "lineal descendants" includes the descendants of stepchildren. The definition of "value" makes clear that in determining the value of property no reduction should be made for income taxes and the like which become payable out of the property subsequent to the valuation date.

Section 1703. POWERS OF DEPARTMENT

Source: Subsection (a) from Section 104 and subsection (c) from Section 720 of the Inheritance and Estate Tax Act of 1961; subsection (b) from Section 104, as well as from Section 12 of the act of June 20, 1919 (P.L. 521, No. 258) and Sections 2 and 3 of the act of May 4, 1927 (P.L. 727, No. 375).

SUBCHAPTER B. TRANSFERS SUBJECT TO TAX

Section 1706. IMPOSITION OF TAX

Source: Section 201 of the Inheritance and Estate Tax Act of 1961.

Section 1707. TRANSFERS SUBJECT TO TAX

Source: Subsection (b) from Sections 211 through 213 of the Inheritance and Estate Tax Act of 1961 and applicable to transfers of property, as defined in Section 1702; paragraphs (c)(1) and (c)(2) from subsections 221(a) and (b), respectively, and (c)(3) through (c)(7) from Sections 221 through 226, respectively. Subsection (a) is added.

Comment: Paragraph (c)(3) replaces the frequently litigated contemplation-of-death rule with a conclusive one-year presumption. The new rule is based on a similar provision in the federal Tax Reform Act of 1976 (Pub.L. No. 94-455, 90 Stat. 1525 (1976)), as amended in 1978.

Section 1708. JOINT TENANCY

Source: Section 241 of the Inheritance and Estate Tax Act of 1961.

SUBCHAPTER C. TRANSFERS NOT SUBJECT TO TAX

Section 1711. TRANSFERS NOT SUBJECT TO TAX

Source: Subsections (b) through (e) from Sections 301 through 304 of the Inheritance and Estate Tax Act of 1961, respectively; subsection (f) from Section 304.1, added to the Inheritance and Estate Tax Act of 1961 by the act of July 10, 1979 (P.L. 84, No. 34); and subsections (g) through (r) from Sections 305 through 316, respectively. Subsection (a) is added.

Comment: Subsections (d) and (e) abolish the taxation of life insurance proceeds payable to the estate of the insured and make clear that refunds of unearned premiums and post-mortem dividends are exempt from taxation. Subsection (r) prevents lump-sum benefits from being subject to tax and clarifies the conclusion reached in Ravdin Estate, 484 Pa. 562, 400 A.2d 591 (1979), affirming 25 Fid. Rep. 640 (1975) that benefits under various types of retirement plans are eligible for this exemption.

SUBCHAPTER D. RATE OF TAX

Section 1716. INHERITANCE TAX

Source: Paragraphs (a)(1), (3) and (4) from Sections 403 through 405, respectively, of the Inheritance and Estate Tax Act of 1961. Paragraphs (b)(1) and (b)(2) from Sections 401 and 402, respectively. Subsections (c), (d) and (f) from Sections 406 through 408, respectively. Paragraph (a)(2) and subsection (e) are added.

Comment: Paragraph (a)(1) beneficiaries were referred to as "Class A" beneficiaries in the Inheritance and Estate Tax Act of 1961 and paragraph (a)(3) beneficiaries were referred to as "Class B" beneficiaries. Note that brothers and sisters were treated as Class B beneficiaries and taxed at 15 percent; however, paragraph (a)(2) reduces the tax rate of property transferred between siblings to 10 percent. See also act of April 6, 1980 (P.L. __, No. 39) which refers to beneficiaries by class for inheritance tax purposes. In light of Section 2204 of the Probate, Estates and Fiduciaries Code, subsection (c) conforms inheritance tax law to the elective share provisions and simplifies the time limit provision by removing the "three months after probate" rule. Subsection (e) gives the Department of Revenue the authority to compromise valuations where the tax on future interests depends on future contingencies.

Section 1717. ESTATE TAX

Source: Subsections (a), (b) and (c) from Sections 421, 431 and 441, respectively, of the Inheritance and Estate Tax Act of 1961.

SUBCHAPTER E. VALUATION

Section 1721. VALUATION

Source: Subsections (a) through (c) from Sections 501 through 503, respectively, of the Inheritance and Estate Tax Act of 1961; subsections (d) through (f) from Sections 505 through 507, respectively.

Comment: Subsections (b), (c) and (e) authorize updated actuarial factors and, in the interim, substitute the regulations in effect for federal estate tax purposes for the tables previously used.

Section 1722. VALUATION OF CERTAIN FARMLAND

Source: Subsections (a) through (d) from Sections 511 through 514, respectively, added to the Inheritance and Estate Tax Act of 1961 by the act of December 10, 1980 (P.L. ____, No. 207).

SUBCHAPTER F. DEDUCTIONS

Section 1726. DEDUCTIONS GENERALLY

Source: Section 601 of the Inheritance and Estate Tax Act of 1961.

Section 1727. EXPENSES

Source: Paragraphs (1) through (7) from Sections 611 through 617, respectively, of the Inheritance and Estate Tax Act of 1961.

Section 1728. TAXES

Source: Paragraphs (1) and (2) from Sections 621 and 622, respectively, of the Inheritance and Estate Tax Act of 1961.

Section 1729. LIABILITIES

Source: Subsections (a) through (j) from Sections 631 through 640, respectively, of the Inheritance and Estate Tax Act of 1961. Subsection (k) is added.

Comment: New subsection (k) reverses Goldberg Estate, 128 Pitt. L.J. 61, 29 Fid. Rep. 561 (O.C. Allegh., 1979), aff'd, 486 Pa. 507, 406 A.2d 749 (1979) and provides that an obligation for decedent's medical expenses is not deductible insofar as the decedent's estate is exonerated or reimbursed for the expenses from other sources.

Section 1730. DEDUCTIONS NOT ALLOWED

Source: Paragraphs (1) through (4) from Sections 661 through 664, respectively, of the Inheritance and Estate Tax Act of 1961.

SUBCHAPTER G. PAYMENT OF TAX

Section 1736. RETURNS

Source: Subsections (a) and (b) from Section 701 and subsections (c) through (f) from Sections 702 through 705, respectively, of the Inheritance and Estate Tax Act of 1961.

Section 1737. APPRAISEMENT

Source: Section 706 of the Inheritance and Estate Tax Act of 1961.

Section 1738. DEDUCTIONS

Source: Section 707 of the Inheritance and Estate Tax Act of 1961.

Section 1739. ASSESSMENT OF TAX

Source: Section 708 of the Inheritance and Estate Tax Act of 1961.

Section 1740. NOTICE

Source: Section 709 of the Inheritance and Estate Tax Act of 1961.

Section 1741. FAILURE TO FILE RETURNS NOT A BAR TO ASSESSMENT OF TAX

Source: Section 710 of the Inheritance and Estate Tax Act of 1961.

Section 1742. PAYMENT DATE AND DISCOUNT

Source: Sections 711 and 716 of the Inheritance and Estate Tax Act of 1961.

Comment: Under this section, all taxes (including tax on a future interest) are delinquent at the end of nine months from the decedent's death.

Section 1743. INTEREST

Source: Section 717 of the Inheritance and Estate Tax Act of 1961.

Comment: All taxes (including tax on a future interest) are delinquent at the end of nine months from a decedent's death and interest will run thereafter even if payment is postponed under Section 1751.

Section 1744. SOURCE OF PAYMENT

Source: Section 718 of the Inheritance and Estate Tax Act of 1961.

Comment: Section 1744 provides for exoneration of preresiduary gifts made outright by inter vivos trust (subsection (b)) because preresiduary legacies are frequently made in a life insurance deed of trust and the rules for wills and such trusts should not be different. The exoneration provided for preresiduary gifts in addition to those made outright is expanded in subsections (c) and (d) to include such gifts made in trust.

Section 1745. ESTATE TAX

Source: Subsections (a) through (g) from Sections 731 through 737, respectively, of the Inheritance and Estate Tax Act of 1961.

Section 1746. DEDUCTION AND COLLECTION OF TAX BY PERSONAL REPRESENTATIVE OR OTHER FIDUCIARY

Source: Section 741 of the Inheritance and Estate Tax Act of 1961.

Section 1747. DUTIES OF DEPOSITORIES

Source: Section 742 of the Inheritance and Estate Tax Act of 1961.

Section 1748. COMPROMISE BY DEPARTMENT

Source: Section 751 of the Inheritance and Estate Tax Act of 1961.

Section 1749. INTERSTATE COMPROMISE AND ARBITRATION OF INHERITANCE TAXES

Source: Section 752 of the Inheritance and Estate Tax Act of 1961.

Section 1750. EXTENSION OF TIME FOR PAYMENT

Source: Sections 761 and 762 of the Inheritance and Estate Tax Act of 1961.

Comment: Section 1750 permits extension of the time for payment where a lack of liquidity in the estate is a problem. Where sufficient hardship does not exist, postponement of part of the tax could still occur when the rate is uncertain due to contingencies.

Section 1751. BOND FOR DELINQUENT TAX

Source: Sections 771 and 772 of the Inheritance and Estate Tax Act of 1961.

Section 1752. EVIDENCE OF PAYMENT OF TAX FOR REAL ESTATE IN ANOTHER COUNTY

Source: Section 781 of the Inheritance and Estate Tax Act of 1961.

Section 1753. PENALTIES

Source: Subsections (a) through (c) from Sections 791 through 793, respectively, of the Inheritance and Estate

Tax Act of 1961. The language setting forth the penalty for conviction of a misdemeanor under subsection (c) is deleted. See 18 Pa.C.S. Ch. 11.

SUBCHAPTER H. UNIFORM ACT ON INTERSTATE COMPROMISE
AND ARBITRATION OF INHERITANCE TAXES

Section 1756. SHORT TITLE OF SUBCHAPTER

Source: Section 1 of the Uniform Act on Interstate Compromise and Arbitration of Inheritance Taxes (May 23, 1949, P.L. 1726, No. 528). The Pennsylvania statute reflects an amalgamation of the Uniform Interstate Arbitration of Death Taxes Act and the Uniform Interstate Compromise of Death Taxes Act. The former has been adopted in California, Colorado, Connecticut, Maine, Maryland, Massachusetts, Michigan, Minnesota, Nebraska, Tennessee, Vermont, Virginia, Washington, West Virginia and Wisconsin. The latter has been adopted in California, Colorado, Connecticut, Illinois, Maine, Maryland, Massachusetts, Michigan, Minnesota, Nebraska, New Hampshire, New Jersey, New York, Tennessee, Vermont, Virginia, Washington and West Virginia.

Section 1757. COMPROMISE AGREEMENT AND FILING, INTEREST
OR PENALTY FOR NONPAYMENT OF TAXES

Source: Section 4 of the Uniform Act on Interstate Compromise and Arbitration of Inheritance Taxes.

Section 1758. ARBITRATION AGREEMENT

Source: Section 5 of the Uniform Act on Interstate Compromise and Arbitration of Inheritance Taxes.

Section 1759. ARBITRATION BOARD

Source: Subsections (a) through (e) from Sections 7, 6, 9, 8 and 13, respectively, of the Uniform Act on Interstate Compromise and Arbitration of Inheritance Taxes.

Section 1760. FILING OF DETERMINATION OF DOMICILE
AND OTHER DOCUMENTS

Source: Section 10 of the Uniform Act on Interstate
Compromise and Arbitration of Inheritance Taxes.

Section 1761. INTEREST OR PENALTIES FOR NONPAYMENT
OF TAXES

Source: Section 11 of the Uniform Act on Interstate
Compromise and Arbitration of Inheritance Taxes.

Section 1762. COMPROMISE BY PARTIES TO ARBITRATION
AGREEMENT

Source: Section 12 of the Uniform Act on Interstate
Compromise and Arbitration of Inheritance Taxes.

Section 1763. RECIPROCAL APPLICATION

Source: Section 14 of the Uniform Act on Interstate
Compromise and Arbitration of Inheritance Taxes.

Comment: See the comment to Section 1756 for a list of
states adopting the Uniform Interstate Arbitration of
Death Taxes Act or the Uniform Interstate Compromise of
Death Taxes Act.

SUBCHAPTER I. COLLECTION OF TAX

Section 1766. TIMELY MAILING TREATED AS TIMELY FILING
AND PAYMENT

Source: Section 795 of the Inheritance and Estate Tax
Act of 1961.

Section 1767. LIEN AND DURATION OF LIEN

Source: Section 801 of the Inheritance and Estate Tax
Act of 1961.

Section 1768. LIMITED AND FUTURE INTERESTS

Source: Section 802 of the Inheritance and Estate Tax Act of 1961.

Section 1769. PURCHASER, MORTGAGEE OR LESSEE

Source: Section 803 of the Inheritance and Estate Tax Act of 1961.

Section 1770. SALE BY FIDUCIARY

Source: Section 804 of the Inheritance and Estate Tax Act of 1961.

Section 1771. SALE BY HEIR, DEVISEE OR FIDUCIARY

Source: Section 805 of the Inheritance and Estate Tax Act of 1961.

Section 1772. SALE OF PROPERTY TRANSFERRED INTER VIVOS

Source: Section 806 of the Inheritance and Estate Tax Act of 1961.

Section 1773. SUBORDINATION OF LIEN

Source: Section 807 of the Inheritance and Estate Tax Act of 1961.

Section 1774. CESSATION UPON APPROVAL OF BOND

Source: Section 808 of the Inheritance and Estate Tax Act of 1961.

Section 1775. RELEASE OF LIEN

Source: Subsections (a) through (c) from Sections 809 through 811, respectively, of the Inheritance and Estate Tax Act of 1961; subsection (d) from Sections 809 and 810.

Section 1776. ENFORCEMENT PROCEDURE

Source: Subsections (a) through (f) from Sections 821 through 826, respectively, of the Inheritance and Estate Tax Act of 1961.

SUBCHAPTER J. REFUND OF TAX

Section 1781. REFUND OF TAX

Source: Subsections (a) through (g) from Sections 901 through 907, respectively, of the Inheritance and Estate Tax Act of 1961.

Comment: This section authorizes payment of interest on refunds at the same rate applicable to delinquent taxes.

SUBCHAPTER K. DISPUTED TAX

Section 1786. PROTEST, NOTICE AND APPEAL

Source: Subsection (a) from Section 1001 of the Inheritance and Estate Tax Act of 1961 and subsection (c) from Section 1001.1 added by the act of December 10, 1980 (P.L. __, No. 207); subsection (b) is added.

Comment: Subsection (b) provides legal standards for the court to determine compromise valuations as Section 1716(e) authorizes for the Department of Revenue.

Section 1787. BOND

Source: Section 1002 of the Inheritance and Estate Tax Act of 1961.

Section 1788. APPEAL AND REMOVAL FROM DEPARTMENT

Source: Section 1003 of the Inheritance and Estate Tax Act of 1961; subsection (b) is added.

Comment: Subsection (b) provides legal standards for the court to determine compromise valuations as Section 1716(e) authorizes for the Department of Revenue.

SUBCHAPTER L. ENTRY INTO SAFE DEPOSIT BOX

Section 1791. ENTRY PROHIBITED

Source: Sections 1102 and 1103 of the Inheritance and Estate Tax Act of 1961.

Section 1792. ENTRY WITHOUT NOTICE TO DEPARTMENT

Source: Subsections (a) through (e) from Sections 1111 through 1115, respectively, of the Inheritance and Estate Tax Act of 1961.

Section 1793. ENTRY UPON NOTICE TO DEPARTMENT

Source: Subsections (a) through (c) from Sections 1121 through 1123, respectively, of the Inheritance and Estate Tax Act of 1961.

Section 1794. SUBSEQUENT ENTRIES

Source: Section 1131 of the Inheritance and Estate Tax Act of 1961.

Section 1795. CONFIDENTIAL NATURE OF CONTENTS

Source: Section 1141 of the Inheritance and Estate Tax Act of 1961.

Section 1796. PENALTIES

Source: Subsections (a) through (c) from Sections 1152, 1151 and 1153, respectively, of the Inheritance and Estate Tax Act of 1961. Language setting forth the penalty for conviction of a misdemeanor under any of these subsections is deleted. See 18 Pa.C.S. Ch. 11 (relating to classes of offenses).

IV. Proposed Liquor Code Amendment

The Joint State Government Commission Task Force and Advisory Committee on Decedents' Estates Laws propose an amendment to section 491 of the Liquor Code (April 12, 1951, P.L. 90, No. 21) allowing the executor or administrator of an estate to sell liquor which was an asset of the decedent.

This proposal was introduced in the last session of the General Assembly on May 7, 1980 by the Senate members of the task force as Senate Bill 1400, Pr.'s No. 1779. Senate Bill 1400 was referred to the Senate Judiciary Committee and no further action was taken. The proposal is set forth below.

AN ACT

Amending the act of April 12, 1951 (P.L.90, No.21), entitled "An act relating to alcoholic liquors, alcohol and malt and brewed beverages; amending, revising, consolidating and changing the laws relating thereto; regulating and restricting the manufacture, purchase, sale, possession, consumption, importation, transportation, furnishing, holding in bond, holding in storage, traffic in and use of alcoholic liquors, alcohol and malt and brewed beverages and the persons engaged or employed therein; defining the powers and duties of the Pennsylvania Liquor Control Board; providing for the establishment and operation of State liquor stores, for the payment of certain license fees to the respective municipalities and townships, for the abatement of certain nuisances and, in certain cases, for search and seizure without warrant; prescribing penalties and forfeitures; providing for local option, and repealing existing laws," permitting the sale of liquor that is part of a decedent's estate.

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

Section 1. Clause (1) of section 491, act of April 12, 1951 (P.L.90, No.21), known as the "Liquor Code," is amended to read:

Section 491. Unlawful Acts Relative to Liquor, Alcohol and Liquor Licensees.--

It shall be unlawful--

(1) Sales of Liquor. For any person, by himself or by an employe or agent, to expose or keep for sale, or directly or indirectly, or upon any pretense or upon any device, to sell or offer to sell any liquor within this Commonwealth, except in accordance with the provisions of this act and the regulations of the board. This clause shall not be construed to prohibit hospitals, physicians, dentists or veterinarians who are licensed and registered under the laws of this Commonwealth from administering liquor in the regular course of their professional work and taking into account the cost of the liquor so administered in making charges for their professional service, or a pharmacist duly licensed and registered under the laws of this Commonwealth from dispensing liquor on a prescription of a duly licensed physician, dentist or veterinarian, or selling medical preparations containing alcohol, or using liquor in compounding prescriptions or medicines and making a charge for the liquor used in such medicines, or a manufacturing pharmacist or chemist from using liquor in manufacturing preparations unfit

for beverage purposes and making a charge for the liquor so used. All such liquor so administered or sold by hospitals, physicians, dentists, veterinarians, pharmacists or chemists shall conform to the Pharmacopoeia of the United States, the National Formulary, or the American Homeopathic Pharmacopoeia. This clause shall not be construed to prohibit an executor or an administrator of a decedent's estate from selling privately or at public auction liquor which was an asset of the decedent. The board shall establish regulations to ensure that State taxes from the sales will be paid by the estate from the proceeds of the sale. The board may not prohibit a sale of liquor for the reason that it was not lawfully acquired prior to January 1, 1934 or has not been purchased from a Pennsylvania liquor store or in compliance with Pennsylvania law.

* * *

Section 2. This act shall take effect immediately.

COMPARATIVE STATUTE TABLE
 PROPOSED CHAPTER 17 OF TITLE 72
 PENNSYLVANIA CONSOLIDATED STATUTES

Inheritance and Estate Tax Act of 1961	Purdon's Title 72	Pa.C.S. Title 72
Section	Section	Section
101	2485-101	1701
102	2485-102	1702*
103	2485-103	**
104	2485-104	1703(a) (b)
105	2485-105	**
201	2485-201	1706
--	--	1707(a)*
211	2485-211	1707(b)
212	2485-212	1707(b)
213	2485-213	1707(b)
221(a)	2485-221(a)	1707(c) (1)
221(b)	2485-221(b)	1707(c) (2)
222	2485-222	1707(c) (3)*
223	2485-223	1707(c) (4)
224	2485-224	1707(c) (5)
225	2485-225	1707(c) (6)
226	2485-226	1707(c) (7)
241	2485-241	1708
--	--	1711(a)*
301	2485-301	1711(b)
302	2485-302	1711(c)
303	2485-303	1711(d)*
304	2485-304	1711(e)*
304.1	2485-304.1	1711(f)
305	2485-305	1711(g)
306	2485-306	1711(h)
307	2485-307	1711(i)
308	2485-308	1711(j)
309	2485-309	1711(k)
310	2485-310	1711(l)
311	2485-311	1711(m)
312	2485-312	1711(n)

*Section added or substantively revised.
 **Section omitted as unnecessary or duplicative.

Comparative Statute Table--Continued

Inheritance and Estate Tax Act of 1961	Purdon's Title 72	Pa.C.S. Title 72
Section	Section	Section
313	2485-313	1711(o)
314	2485-314	1711(p)
315	2485-315	1711(q)
316	2485-316	1711(r)*
401	2485-401	1716(b) (1)
402	2485-402	1716(b) (2)
403	2485-403	1716(a) (1)
--	--	1716(a) (2)*
404	2485-404	1716(a) (3)
405	2485-405	1716(a) (4)
406	2485-406	1716(c)*
407	2485-407	1716(d)
--	--	1716(e)*
408	2485-408	1716(f)
421	2485-421	1717(a)
431	2485-431	1717(b)
441	2485-441	1717(c)
501	2485-501	1721(a)
502	2485-502	1721(b)*
503	2485-503	1721(c)*
504	2485-504	***
505	2485-505	1721(d)
506	2485-506	1721(e)*
507	2485-507	1721(f)
511	2485-511	1722(a)
512	2485-512	1722(b)
513	2485-513	1722(c)
514	2485-514	1722(d)
601	2485-601	1726
611	2485-611	1727(1)
612	2485-612	1727(2)

*Section added or substantively revised.
 ***Section omitted because of revisions.

Comparative Statute Table--Continued

Inheritance and Estate Tax Act of 1961	Purdon's Title 72	Pa.C.S. Title 72
Section	Section	Section
613	2485-613	1727(3)
614	2485-614	1727(4)
615	2485-615	1727(5)
616	2485-616	1727(6)
617	2485-617	1727(7)
621	2485-621	1728(1)
622	2485-622	1728(2)
631	2485-631	1729(a)
632	2485-632	1729(b)
633	2485-633	1729(c)
634	2485-634	1729(d)
635	2485-635	1729(e)
636	2485-636	1729(f)
637	2485-637	1729(g)
638	2485-638	1729(h)
639	2485-639	1729(i)
640	2485-640	1729(j)
--	--	1729(k)*
651	2485-651	***
661	2485-661	1730(1)
662	2485-662	1730(2)
663	2485-663	1730(3)
664	2485-664	1730(4)
701	2485-701	1736(a)
701	2485-701	1736(b)
702	2485-702	1736(c)
703	2485-703	1736(d)
704	2485-704	1736(e)
705	2485-705	1736(f)
706	2485-706	1737
707	2485-707	1738
708	2485-708	1739
709	2485-709	1740
710	2485-710	1741

*Section added or substantively revised.

***Section omitted because of revisions.

Comparative Statute Table--Continued

Inheritance and Estate Tax Act of 1961	Purdon's Title 72	Pa.C.S. Title 72
Section	Section	Section
711	2485-711	1742*
712	2485-712	***
713	2485-713	***
714	2485-714	***
715	2485-715	***
716	2485-716	1742
717	2485-717	1743*
718	2485-718	1744*
719	2485-719	***
720	2485-720	1703(c)
731	2485-731	1745(a)
732	2485-732	1745(b)
733	2485-733	1745(c)
734	2485-734	1745(d)
735	2485-735	1745(e)
736	2485-736	1745(f)*
737	2485-737	1745(g)
741	2485-741	1746
742	2485-742	1747
751	2485-751	1748
752	2485-752	1749
761	2485-761	1750*
762	2485-762	1750
771	2485-771	1751
772	2485-772	1751
781	2485-781	1752
791	2485-791	1753(a)
792	2485-792	1753(b)
793	2485-793	1753(c)
794	2485-794	***
795	2485-795	1766
801	2485-801	1767
802	2485-802	1768
803	2485-803	1769

*Section added or substantively revised.
 ***Section omitted because of revisions.

Comparative Statute Table---Continued

Inheritance and Estate Tax Act of 1961	Purdon's Title 72	Pa.C.S. Title 72
Section	Section	Section
804	2485-804	1770
805	2485-805	1771
806	2485-806	1772
807	2485-807	1773
808	2485-808	1774
809	2485-809	1775 (a)
809	2485-809	1775 (d)
810	2485-810	1775 (b)
810	2485-810	1775 (d)
811	2485-811	1775 (c)
821	2485-821	1776 (a)
822	2485-822	1776 (b)
823	2485-823	1776 (c)
824	2485-824	1776 (d)
825	2485-825	1776 (e)
826	2485-826	1776 (f)
831	2485-831	***
901	2485-901	1781 (a)
902	2485-902	1781 (b)*
903	2485-903	1781 (c)
904	2485-904	1781 (d)
905	2485-905	1781 (e)
906	2485-906	1781 (f)
907	2485-907	1781 (g)*
1001	2485-1001	1786 (a)
--	--	1786 (b)*
1001.1	2485-1001.1	1786 (c)
1002	2485-1002	1787
1003	2485-1003	1788 (a)
--	--	1788 (b)*
1101	2485-1101	1702
1102	2485-1102	1791
1103	2485-1103	1791
1111	2485-1111	1792 (a)
1112	2485-1112	1792 (b)

*Section added or substantively revised.
 ***Section omitted because of revisions.

Comparative Statute Table--Continued

Inheritance and Estate Tax Act of 1961	Purdon's Title 72	Pa.C.S. Title 72
Section	Section	Section
1113	2485-1113	1792(c)
1114	2485-1114	1792(d)
1115	2485-1115	1792(e)
1121	2485-1121	1793(a)
1122	2485-1122	1793(b)
1123	2485-1123	1793(c)
1131	2485-1131	1794
1141	2485-1141	1795
1151	2485-1151	1796(b)
1152	2485-1152	1796(a)
1153	2485-1153	1796(c)
1201	2485-1201	**

Uniform Act on Interstate Compromise and Arbitration of Inheritance Taxes	Purdon's Title 72	Pa.C.S. Title 72
Section	Section	Section
1	2490.1	1756
2	2490.2	**
3	2490.3	**
4	2490.4	1757
5	2490.5	1758
6	2490.6	1759(b)
7	2490.7	1759(a)
8	2490.8	1759(d)
9	2490.9	1759(c)
10	2490.10	1760
11	2490.11	1761
12	2490.12	1762
13	2490.13	1759(e)
14	2490.14	1763
15	2490.15	**
16	2490.16	**
17	2490.17	**

**Section omitted as unnecessary or duplicative.

Comparative Statute Table--Continued

Miscellaneous statutes	Purdon's Title 72	Pa.C.S. Title 72
	Section	Section
Act of April 7, 1826 (P.L. 227, No. 72), § 2	2481	**
Act of May 11, 1901		
(P.L. 173, No. 139), § 1	2446	**
§ 2	2447	**
Act of June 20, 1919		
(P.L. 521, No. 258), § 12	2323	1703
Act of May 4, 1927		
(P.L. 727, No. 375), § 2	2325	1703
§ 3	2326	1703
Act of May 8, 1929		
(P.L. 1673, No. 531), § 1	2356	**

**Section omitted as unnecessary or duplicative.