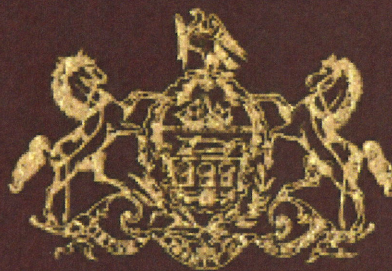


**THE TASK FORCE AND ADVISORY
COMMITTEE ON
DECEDENTS' ESTATES LAWS**

Commemorating Fifty Years of Service

To the Commonwealth

1945-1995



**General Assembly of the Commonwealth of Pennsylvania
JOINT STATE GOVERNMENT COMMISSION
November 1995**

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**General Assembly of the Commonwealth of Pennsylvania
JOINT STATE GOVERNMENT COMMISSION
November 1995**

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COMMISSION, 1995**

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Senate of Pennsylvania



HARRISBURG, PA.

OFFICE OF THE SECRETARY

In the Senate, September 20, 1995

Whereas, The Joint State Government Commission Task Force and Advisory Committee on Decedents' Estates Laws, since their creation in 1945, have been primarily responsible for the review, revision and codification of the decedents' estates laws of this Commonwealth; and

Whereas, Since their first meeting on November 28, 1945, numerous recommendations of the task force and advisory committee have been enacted into law; and

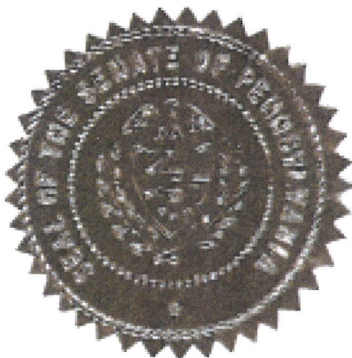
Whereas, For 50 years the task force and advisory committee have worked tirelessly to assist the General Assembly in providing probate laws which are modern, fair, efficient and responsive to the needs of the citizens of this Commonwealth; and

Whereas, Many of the laws recommended by the task force and advisory committee have received national attention and have been used as models by other states; and

Whereas, The task force and advisory committee will celebrate the 50th Anniversary of their first meeting during their annual deliberations to be held November 14 and 15, 1995; therefore be it

Resolved, That the Senate commend the Joint State Government Commission Task Force and Advisory Committee on Decedents' Estates Laws for the extraordinary job they have done and express a deep appreciation to all present and former members of the task force and advisory committee for their service over the past 50 years.

I certify that the foregoing is a true and correct copy of Senate Resolution No. 66, introduced by Senators Dennis J. Greenleaf, Roger A. Madigan, Jim Shaffer, Roy C. Offenberg, David W. Keckler, Michael A. O'Pake, Noah W. Wenger, J. Barry Stout, Edwin S. Koll, Melissa A. Kart, John E. Peterson and Frank A. Salvatore, and adopted by the Senate of the Commonwealth of Pennsylvania the twentieth day of September in the year of our Lord, one thousand nine hundred and ninety-five.



A handwritten signature in black ink, appearing to read "Mack R. Corrigan".

Mack R. Corrigan, Secretary



The Advisory Committee on Decedents' Estates Laws, assembled in 1945 at Philadelphia

**HISTORY OF THE
JOINT STATE GOVERNMENT COMMISSION'S
TASK FORCE AND ADVISORY COMMITTEE ON
DECEDENTS' ESTATES LAWS
1945-1995**

The Advisory Committee on Decedents' Estates Laws is a standing group of judges, scholars and lawyers from across the Commonwealth who volunteer time to review Pennsylvania's probate laws and recommend improvements. The advisory committee makes its recommendations to the Task Force on Decedents' Estates Laws, which is a bicameral and bipartisan panel of legislators.

CREATION OF THE TASK FORCE

On March 13, 1945, the Senate adopted the following Senate Resolution No. 46:

WHEREAS, No revision of the decedents' estate laws of the Commonwealth has been made since 1917, but numberless amendments have been made and laws on

subjects related thereto have been enacted, which render the true status of these laws uncertain and difficult of administration; therefore, be it

RESOLVED, That the Joint State Government Commission is hereby requested, during the interim between the present session of the General Assembly and the regular biennial session of 1947, to study, revise and prepare for reenactment the Orphans' Court Partition Act, the Orphans' Court Act, the Revised Price Act, the Wills Act, the Register of Wills Act, the Intestate Act and the Fiduciaries Act, together with all of their supplements and amendments and all separate laws that should properly be incorporated therein, and to present them for the consideration of the General Assembly at its next session.

On July 25, 1945, the Joint State Government Commission created the Task Force on Decedents' Estates Laws. The chairman was

Representative Thomas H. Lee and the vice chairman was Senator John M. Walker.

CREATION OF THE ADVISORY COMMITTEE

At the same time it created the task force, the Joint State Government Commission created an advisory committee of nonlegislators drawn from the bench and probate bar. This was among the first modern efforts to use experts to advise the General Assembly.

Throughout the years, the Joint State Government Commission has established other task forces and advisory committees to work on such subjects as eminent domain law, procurement law, mental health law and landlord-tenant law. Earlier this year, the Commission created its newest advisory committee to study Pennsylvania's domestic relations laws. However, no other advisory committee shares the longevity of the Advisory Committee on Decedents' Estates Laws.

THE FIRST 25 YEARS

Both the Task Force and Advisory Committee on Decedents' Estates Laws met for the first time on November 28, 1945 on which date the Joint State Government Commission issued the following news release:

Streamlining and modernization of the Decedents' Estates Laws, otherwise known as the Seven Sisters Act, was undertaken today by joint committees consisting of the Committee on Decedents' Estates Law of the Joint State Government Commission of the General Assembly of Pennsylvania and an Advisory Committee appointed by the Joint State Government Commission.

"Several hundred amendments to the Decedents' Estates Laws have been enacted since their adoption in 1917 and it is time that the laws were brought up to date, streamlined, and

modernized," said Honorable Thomas H. Lee, Chairman of the Committee of the Joint State Government Commission.

Robert Brigham, of the Philadelphia County Bar, was elected Chairman of the Advisory Committee, and Shippen Lewis, of the Philadelphia County Bar, was elected Secretary.

The Pennsylvania Bar Association has been studying this subject for a number of years and has urged that the laws be revised in order that they may meet present conditions.

"We are moving in the right direction when we revise the laws so as to meet the present conditions," said Honorable John M. Walker, Vice Chairman of the Joint State Government Commission's Committee. "This is long overdue and I am very much impressed with the interest shown at this meeting today. Much was accomplished in laying the groundwork," Senator Walker further stated.

The first advisory committee consisted of the following 32 members of the bench and bar who met in the chambers of Judge David G. Hunter in Philadelphia:

Robert Brigham, Chairman
Shippen Lewis, Secretary
Robert W. Archbald, Jr.
Paul Bedford
Hon. John C. Bell
Hon. W. Walter Braham
William H. Eckert
Roland Fleer
Hon. Ethan A. Gearhart
W. Pitt Gifford
Hon. Andrew Hourigan
Hon. David G. Hunter
A. J. White Hutton
Hon. Mark E. Lefever
Hon. William W. Litke
Alan S. Loose

Hon. J. Paul MacElree
Hon. Frederick A. Marx
Ralph D. McKee
Richard G. Miller
Raymond M. Remick
Hon. Karl E. Richards
William M. Robinson
Arthur Scully
Clarence L. Shaver
Boyd Lee Spahr
Thomas Stokes
Hon. Thomas P. Trimble
Paul C. Wagner
Hon. A. Kirk Wrenshall
Hon. J. Colvin Wright
Adolph L. Zeman

Assisting the work of the advisory committee in its first years were consultants M. Paul Smith and Philip A. Bregy. Mr. Smith was appointed a member of the advisory committee in 1947 and remains a member.

The advisory committee's first drafting meeting occurred in Hershey, which remains a popular meeting spot for the committee.

Among the first efforts of the task force and advisory committee enacted into law were the Intestate Act of 1947, Wills Act of 1947, Estates Act of 1947 and Principal and Income Act of 1947, closely followed by the Fiduciaries Act of 1949 and the Fiduciaries Investment Act of 1949. With the enactment of these statutes, the advisory committee began the practice of providing official comments in order to reveal the sources and rationale for new or amended provisions.

Further work of the task force and advisory committee led to the enactment of the Orphans' Court Act of 1951, Incompetents' Estates Act of 1951, Register of Wills Act of 1951 and Estate Tax Apportionment Act of 1951.

With the act of April 7, 1826 (P.L.227, No.72), Pennsylvania was the first state to enact an inheritance tax. The next major project of the task force and advisory committee was the codification and revision of statutes

and case law relating to the Pennsylvania inheritance tax. That project resulted in the Inheritance and Estate Tax Act of 1961 and its amendments of the same year and of 1963.

Throughout the 1960's, the advisory committee worked to modernize the Adoption Act of 1925. Under the direction of Allegheny County Judge Hugh C. Boyle, the advisory committee and task force prepared for the General Assembly what became the Adoption Act of 1970.

Throughout this period, with few exceptions, the task force submitted the recommendations of the advisory committee intact to the General Assembly, and the General Assembly enacted the advisory committee's work into law.

THE SECOND 25 YEARS

The advisory committee's project of greatest scope was what became the Probate, Estates and Fiduciaries Code, codified in Title 20 of the Pennsylvania Consolidated Statutes and often called the "PEFCode."

The genesis of this endeavor was the approval of the Uniform Probate Code (UPC) in August 1969 by the National Conference of Commissioners on Uniform State Laws. In preparing the UPC, the National Conference recognized many of Pennsylvania's estate administration laws as state of the art and incorporated them into the UPC. For example, the UPC embraced the Pennsylvania approach of providing alternatives to formal administration and reducing judicial intervention in routine administrative matters.

On July 21, 1970, the Joint State Government Commission's Executive Committee asked the task force and advisory committee to analyze the UPC and recommend what changes, if any, should be made to Pennsylvania law in light of the UPC. The advisory committee quickly acknowledged the advantages in retaining existing Pennsylvania statutory language in preference to introducing the unfamiliar terminology and concepts contained in the UPC and decided to use the occasion to reorganize and restate Pennsylvania's probate law. This considerable effort

was accomplished in a remarkably short period of time. In late 1971, what was to become the PEFCode was prepared for introduction into the General Assembly, introduced on January 18, 1972 and enacted on June 30, 1972 as Act No. 164.

Since the June 30, 1972 codification of the Probate, Estates and Fiduciaries Code, the task force and advisory committee have sought to maintain the Code with a series of omnibus amendments. Since the codification, eight major omnibus bills have been enacted as well as nine other substantive proposals.

Throughout the years, the task force and advisory committee have continued their work with the Inheritance and Estate Tax Act culminating in the 1982 codification of the act into Title 72 of the Pennsylvania Consolidated Statutes.

The most recent work of the task force and advisory committee regarding the Inheritance and Estate Tax Act centered on the proposal to eliminate the inheritance tax on inter-spousal transfers. Legislation to

implement the spousal exemption recommendation was introduced in each session of the General Assembly since 1985. In fact, in October 1990, legislation incorporating the spousal exemption recommendation was vetoed by the Governor. However, on June 16, 1994, legislation phasing in the spousal exemption over the course of three years was signed into law and, on June 30, 1995, legislation to completely repeal the inheritance tax on spousal transfers effective January 1, 1995, was signed into law.

No recitation of the history of the spousal exemption recommendation would be complete without recognizing the considerable efforts of George J. Hauptfuhrer Jr. who served the advisory committee as chairman from 1982 until 1993. Although enacted subsequent to his retirement in 1993, it was Mr. Hauptfuhrer, who through his foresight and perseverance, kept the committee focused on the spousal exemption issue throughout the years.

MEMBERSHIP AND LEADERSHIP OF THE ADVISORY COMMITTEE

The Joint State Government Commission appoints members of the advisory committee. While the number of members has fluctuated during the committee's 50 years of existence, typically the advisory committee has had 32 members. In selecting members, the Commission strives for geographic representation and the inclusion of members of the bench and bar, academia and representatives of corporate fiduciaries.

All members of, and consultants to, the advisory committee serve without compensation. Matters considered by the committee are initiated by members of the Legislature, members of the task force and advisory committee, and Pennsylvania lawyers and judges who are not members of the committee.

On December 1, 1993, Senator Roger A. Madigan, chairman of the Joint State Government Commission, announced the appointment of William McC. Houston as chairman of the advisory committee. Mr.

Houston, who had served as vice chairman for 12 years, succeeded Mr. Hauptfuhrer.

On January 4, 1985, Senator Stewart J. Greenleaf was appointed chairman of the task force succeeding the late Senator Richard Snyder who served as task force chairman for eight years prior to his retirement.

As the task force and advisory committee celebrate their 50th year of service to the Commonwealth, they continue their review of Pennsylvania probate law. True to the tradition established 50 years ago in Philadelphia, the members of the task force and advisory committee continue to work to ensure that Pennsylvania's probate laws are among the most modern and efficient in the nation.

**ADVISORY COMMITTEE ON DECEDENTS' ESTATES LAWS
1945-1995**

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Lancaster County
1971-1985

Honorable W. Walter Braham
Lawrence County
1945-1979

Robert W. Archbald, Esq.
Philadelphia
1945-1951

Philip A. Bregy, Esq.
Philadelphia
1947-1986

Richard J. Ashby Jr., Esq.
Lancaster
1983-1993

Robert Brigham, Esq.
Philadelphia
1945-1951

Thomas A. Beckley, Esq.
Harrisburg
1971-

Norman H. Brown, Esq.
Philadelphia
1971-1985

Paul Bedford, Esq.
Wilkes-Barre
1945-1951

Paul E. Clouser, Esq.
Harrisburg
1971-1989

Honorable John C. Bell
The Supreme Court of
Pennsylvania
1945-1947

Reuben E. Cohen, Esq.
Philadelphia
1949-1988

Honorable Hugh C. Boyle
Pittsburgh
1959-1986

Ira B. Coldren Jr., Esq.
Uniontown
1992-

William J. Copeland, Esq. Pittsburgh 1971-1975	Honorable Roger M. Fischer Erie 1992-
Robert E. Diehl Jr., Esq. Sunbury 1992-	Honorable Ethan A. Gearhart Allentown 1945-1983
Calvin S. Drayer, Esq. Norristown 1992-	J. Frederick Gehr, Esq. Hughesville 1971-1990
Robert F. Duguay Harrisburg 1971-1982	G. Donald Gerlach, Esq. Pittsburgh 1975-
Charles H. Ealy, Esq. Somerset 1948-1949	W. Pitt Gifford, Esq. Erie 1945-1961
William H. Eckert, Esq. Pittsburgh 1945-1981	Edward J. Greene, Esq. Pittsburgh 1992-
Robert C. Fernandez, Esq. Norristown 1977-	George J. Hauptfuhrer Jr., Esq. Philadelphia 1971-1993
Roland Fleer, Esq. Norristown 1945-1975	Neil E. Hendershot, Esq. Harrisburg 1992-

Honorable Andrew Hourigan
Luzerne County
1945-1951

William McC. Houston, Esq.
Pittsburgh
1971-

James A. Humphreys III, Esq.
Lancaster
1984-

Honorable David G. Hunter
Philadelphia County
1945-1961

A. J. White Hutton, Esq.
Chambersburg
1945-1961

Frederick F. Jones, Esq.
Erie
1971-1977

David J. Kaufman, Esq.
Philadelphia
1985-

William H. Latimer Jr., Esq.
Pittsburgh
1975-1981

Honorable Mark E. Lefever
Philadelphia County
1945-1973

Robert P. Leiby Jr., Esq.
Philadelphia
1975-

Shippen Lewis, Esq.
Philadelphia
1945-1951

Honorable William W. Litke
State College
1945-1991

John J. Lombard Jr., Esq.
Philadelphia
1992-

Alan S. Loose, Esq.
Mauch Chunk
1945-1972

Honorable J. Paul MacElree
West Chester
1945-1971

Honorable Frederick A. Marx
Reading
1945-1961

Benjamin G. McFate, Esq. Oil City 1975-1983	Honorable Karl E. Richards Harrisburg 1945-1961
Edwin L. R. McKean, Esq. Erie 1992-	William Campbell Ries, Esq. Pittsburgh 1983-
Ralph D. McKee, Esq. Pittsburgh 1945-1975	William M. Robinson, Esq. Pittsburgh 1945-1961
Richard G. Miller, Esq. Washington 1945-1949	Honorable Edwin H. Satterthwaite Bucks County 1971-1985
Michael J. Mullaugh, Esq. Pittsburgh 1994-	James G. Schmidt, Esq. Philadelphia 1949-1995
Honorable Edmund S. Pawelec Philadelphia 1978-	Pam H. Schneider, Esq. Philadelphia 1992-
Richard L. Placey, Esq. Harrisburg 1985-	Dean John J. Sciullo Pittsburgh 1978-
Raymond M. Remick, Esq. Philadelphia 1945-1949	Arthur M. Scully, Esq. Pittsburgh 1945-1949

Clarence L. Shaver, Esq. Somerset 1945-1961	Honorable Alfred L. Taxis Montgomery County 1971-1985
Honorable Louis Sherman Philadelphia 1977-1984	Regina O. Thomas, Esq. Philadelphia 1985-
K. L. Shirk Jr., Esq. Lancaster 1983-	Honorable Robert W. Tredinnick Norristown 1985-1987
M. Paul Smith, Esq. Norristown 1947-	Honorable Thomas P. Trimble Pittsburgh 1945-1951
Boyd Lee Spahr, Esq. Philadelphia 1945-1961	Honorable Edward L. Van Roden Media 1949-1972
Thomas Stokes, Esq. Philadelphia 1945-1951	Paul C. Wagner, Esq. Philadelphia 1945-1979
J. Pennington Straus, Esq. Philadelphia 1971-	Donald R. Waisel, Esq. Harrisburg 1978-
Honorable Lee F. Swope Harrisburg 1971-1991	Edward M. Watters III, Esq. Berwyn 1992-

Lenard Wolffe, Esq.
Philadelphia
1977-1978

Honorable Lawrence E. Wood
Chester County
1992-

C. Thomas Work, Esq.
Reading
1985-

Honorable A. Kirk Wrenshall
Washington
1945-1972

Honorable J. Colvin Wright
Superior Court of Pennsylvania
1945-1978

Honorable Vincent X Yakowicz
New Cumberland
1971-

Honorable Paul R. Zavarella
Pittsburgh
1985-

Adolph L. Zeman, Esq.
Canonsburg
1945-1976

CONSULTANTS

Robert L. Freedman, Esq.
Philadelphia
1982-

Richard L. Grossman, Esq.
Norristown
1971-

Wm. H. Nast, Esq.
Harrisburg
1992-

Bruce A. Rosenfield, Esq.
Philadelphia
1992-

**TASK FORCE AND ADVISORY COMMITTEE ON
DECEDENTS' ESTATES LAWS
PUBLICATIONS
1945-1995**

1946

Proposed Intestate Act of 1947

Proposed Wills Act of 1947

1947

Report: Decedents' Estates Laws of 1947

1949

Report: Decedents' Estates Laws of 1949

1951

Report: Decedents' Estates Laws of 1951

1955

Proposed Amendments to the Decedents' Estates Laws

1959

Proposed Inheritance and Estate Tax Act of 1959

1963

Inheritance and Estate Tax Act of 1961, as amended

1970

Proposed Adoption Act

1972

Proposed Probate, Estates and Fiduciaries Code

1973

Proposed Amendments: Probate, Estates and Fiduciaries Code: Phase II

1974

Guardianship of the Mentally Retarded: A Subcommittee Report on House Bill 1516 to the Judiciary Committee of the House of Representatives

1975

Probate, Estates and Fiduciaries Code: Proposed Amendments and Comments

1977

Probate, Estates and Fiduciaries Code: Proposed Amendments and Comments

1979

Probate, Estates and Fiduciaries Code: Proposed Amendments and Comments:
Including a Study of the Impact of Inheritance Taxes on Decedents' Domicile

1980

Proposed Revision of Adoption Law and Codification into Pennsylvania Consolidated Statutes, Title 23, Part III

1981

Probate, Estates and Fiduciaries Code: Proposed Amendments and Comments:
Proposed Revision of Inheritance Tax Laws and Codification of Chapter 17,
Title 72, of the Pennsylvania Consolidated Statutes

1983

Probate, Estates and Fiduciaries Code: Proposed Amendments and Comments

1984

Report of the Subcommittee on Guardianships

1985

Probate, Estates and Fiduciaries Code: Proposed Amendments and Comments

1988

Probate, Estates and Fiduciaries Code: Proposed Amendments and Comments:
Exempting Spousal Transfers and Other Proposed Amendments to the
Inheritance and Estate Tax Act

1991

Probate, Estates and Fiduciaries Code: Recommendations Amending the Probate,
Estates and Fiduciaries Code and the Inheritance and Estate Tax Act with
Comments

1994

Probate, Estates and Fiduciaries Code: Recommending A Health Care Power of
Attorney Statute and Other Amendments to the Probate, Estates and Fiduciaries
Code