

## LEGISLATURE OF PENNSYLVANIA.

## FILE OF THE HOUSE OF REPRESENTATIVES.

No. **728** Session of  
1919.

INTRODUCED BY MR. SOWERS, MARCH 4, 1919.

REFERRED TO COMMITTEE ON WAYS AND MEANS,  
MARCH 4, 1919.

## AN ACT

Relating to the imposition and collection of taxes on  
spendthrift trust estates for the benefit of the Com-  
monwealth

1 Section 1 *Be it enacted by the Senate and House of Repre-*  
2 *sentatives of the Commonwealth of Pennsylvania in General Assembly*  
3 *met and it is hereby enacted by the authority of the same That*  
4 all spendthrift trust estates of whatsoever kind hereafter  
5 created by will are hereby made subject to a tax of  
6 five per centum on the clear value of such estates for  
7 the benefit of the Commonwealth in addition to all other  
8 taxes direct or collateral or any nature or kind what-  
9 soever

10 Section 2 It shall be the duty of the trustee of  
11 any spendthrift trust estate to make a report in writing  
12 to the register of wills of the county having jurisdiction  
13 thereof within ninety days from the date of his appoint-  
14 ment and such report shall contain the trustee's name

1 and residence the name and residence of the cestui que  
2 trust and a description of the trust estate and its lo-  
3 cation

4 Section 3 Spendthrift trust estates shall be appraised  
5 under the direction of the register of wills in the  
6 county in which letters testamentary or administration are  
7 granted

8 Section 4 Such appraisement shall be made and shall  
9 be subject to the same right of appeal and the tax  
10 thereon shall be collected and be by the register of  
11 wills paid into the State Treasury in the same manner  
12 and under the same regulations as is provided for in  
13 the acts governing the imposition and collection of inheri-  
14 tance taxes

15 Section 5 The provisions of this act shall not in  
16 any manner affect the liability of the estate of any  
17 decedent for the payment of the tax imposed by the  
18 inheritance tax laws of this Commonwealth