
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 529 Session of
1961

INTRODUCED BY MESSRS. MULLIN, RIPP AND DEVLIN,
APRIL 17, 1961.

REFERRED TO COMMITTEE ON FINANCE, APRIL 17, 1961.

AN ACT

Amending the act of December 27 1951 (P L 1742) entitled as amended

“An act to provide revenue by imposing a State tax relating to certain documents and transactions prescribing and regulating the method and manner of evidencing the payment of such tax conferring powers and imposing duties upon certain persons partnerships associations and corporations sheriffs recorders of deeds and the Department of Revenue saving certain State and local taxes and authorizing amendments extensions and sup-

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter struck-through is to be omitted from bill. Underlining indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

plements to the ordinances and resolutions relating thereto and providing penalties" excluding from taxation transfers of property between divorced spouses

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

1 Section 1 The definition "Document" in section 2 act of December
2 27 1951 (P L 1742) known as "The Realty Transfer Tax Act" reen-
3 acted and amended May 23 1957 (P L 181) is amended to read

4 Section 2 The following words when used in this act shall have
5 meanings ascribed to them in this section except in those instances
6 where the context clearly indicates a different meaning

7 * * *

8 "Document" Any deed instrument or writing whereby any lands
9 tenements or hereditaments within this Commonwealth or any interest
10 therein shall be granted bargained sold or otherwise conveyed to the
11 grantee purchaser or any other person but does not include wills
12 mortgages transfers between husband and wife transfers between per-
13 sons who were previously husband and wife but who have since been
14 divorced transfers between parent and child or the spouse of such a
15 child or between parent and trustee for the benefit of a child or the

1 spouse of such child by and between a principal and straw party for the
2 purpose of placing a mortgage or ground rent upon the premises
3 correctional deeds without consideration transfers to the United States
4 the Commonwealth of Pennsylvania or to any of their instrumentalities
5 agencies or political subdivisions by gift dedication or deed of con-
6 firmation in connection with condemnation proceedings and leases or
7 conveyance to a trustee under a recorded trust agreement for the
8 express purpose of holding title in trust as security for a debt contracted
9 at the time of the conveyance under which the trustee is not the lender
10 and requiring the trustee to make reconveyance to the grantor-borrower
11 upon the repayment of the debt

12

* * *

We certify that this bill has passed the Senate and the House of Representatives.

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved—Theday ofA. D. 1961.

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Governor