

Printer's No.—751

*Previous Printer's Nos. 586, 723*

**THE GENERAL ASSEMBLY OF PENNSYLVANIA**

# SENATE BILL

No.

**529**

Session of

1961

MESSRS. MULLIN, RIPP AND DEVLIN, IN PLACE,  
APRIL 17, 1961.

AS AMENDED ON THIRD READING, MAY 22, 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 supplements to the ordinances and resolutions relating thereto and

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

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 484)~~ FEBRUARY 9 1961 (ACT  
4 NO 9) is amended to read

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

8 \* \* \*

9 "Document" Any deed instrument or writing whereby any lands  
10 tenements or hereditaments within this Commonwealth or any interest  
11 therein shall be granted bargained sold or otherwise conveyed to the  
12 grantee purchaser or any other person but does not include wills  
13 mortgages transfers between husband and wife transfers between per-  
14 sons who were previously husband and wife but who have since been  
15 divorced provided such transfer is made within six months of the date  
16 of the granting of the final decree in divorce transfers between parent

1 and child or the spouse of such a child or between parent and trustee for  
2 the benefit of a child or the spouse of such child by and between a princi-  
3 pal and straw party for the purpose of placing a mortgage or ground  
4 rent upon the premises correctional deeds without consideration trans-  
5 fers to the United States the Commonwealth of Pennsylvania or to any  
6 of their instrumentalities agencies or political subdivisions by gift dedica-  
7 tion or deed of confirmation in connection with condemnation proceed-  
8 ings ~~and~~ OR RECONVEYANCE BY THE CONDEMNING BODY  
9 OF THE PROPERTY CONDEMNED TO THE OWNER OF REC-  
10 ORD AT THE TIME OF CONDEMNATION WHICH RECON-  
11 VEYANCE MAY INCLUDE PROPERTY LINE ADJUSTMENTS  
12 PROVIDED SAID RECONVEYANCE IS MADE WITHIN ONE  
13 YEAR FROM THE DATE OF CONDEMNATION leases ~~or~~ A  
14 conveyance to a trustee under a recorded trust agreement for the  
15 express purpose of holding title in trust as security for a debt contracted  
16 at the time of the conveyance under which the trustee is not the lender  
17 and requiring the trustee to make reconveyance to the grantor-borrower  
18 upon the repayment of the debt OR A TRANSFER BY THE OWNER  
19 OF PREVIOUSLY OCCUPIED RESIDENTIAL PREMISES TO A  
20 BUILDER OF NEW RESIDENTIAL PREMISES WHEN SUCH

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1 PREVIOUSLY OCCUPIED RESIDENTIAL PREMISES IS TAKEN  
2 IN TRADE BY SUCH BUILDER AS PART OF THE CONSIDERA-  
3 TION FROM THE PURCHASER OF A NEW PREVIOUSLY UN-  
4 OCCUPIED RESIDENTIAL PREMISES OR ANY TRANSFER  
5 FROM A PURCHASE MONEY MORTGAGOR TO THE VENDOR  
6 HOLDING THE PURCHASE MONEY MORTGAGE WHETHER  
7 PURSUANT TO A FORECLOSURE OR IN LIEU THEREOF

8 \* \* \*

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

.....  
Chief Clerk, Senate

.....  
President pro tempore, Senate

.....  
Speaker, House of Representatives

Approved—The .....day of .....A. D. 1961.

.....  
Governor