

HOUSE REPRINT

Printer's No.—1092

Previous Printer's Nos. 586, 723, 751

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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# SENATE BILL

No. **529** Session of  
1961

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

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AS AMENDED ON THIRD READING, IN HOUSE OF  
REPRESENTATIVES, JULY 17, 1961.

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## 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 ~~stricken through~~ is to be omitted from bill. Underscoring 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 February 9 1961 (Act No 9) 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 provided such transfer is made within ~~six~~ THREE months of  
15 the date of the granting of the final decree in divorce AND THE

1 PROPERTY OR INTEREST THEREIN SUBJECT TO SUCH  
2 TRANSFER WAS ACQUIRED BY THE HUSBAND AND WIFE  
3 OR HUSBAND OR WIFE PRIOR TO THE GRANTING OF THE  
4 FINAL DECREE IN DIVORCE transfers between parent and  
5 child or the spouse of such a child or between parent and trustee for  
6 the benefit of a child or the spouse of such child by and between a princi-  
7 pal and straw party for the purpose of placing a mortgage or ground  
8 rent upon the premises correctional deeds without consideration trans-  
9 fers to the United States the Commonwealth of Pennsylvania or to any  
10 of their instrumentalities agencies or political subdivisions by gift dedica-  
11 tion or deed of confirmation in connection with condemnation proceed-  
12 ings or reconveyance by the condemning body of the property con-  
13 demned to the owner of record at the time of condemnation which  
14 reconveyance may include property line adjustments provided said  
15 reconveyance is made within one year from the date of condemnation  
16 leases a conveyance to a trustee under a recorded trust agreement for the  
17 express purpose of holding title in trust as security for a debt contracted  
18 at the time of the conveyance under which the trustee is not the lender  
19 and requiring the trustee to make reconveyance to the grantor-borrower

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1 upon the repayment of the debt or a transfer by the owner of previously  
2 occupied residential premises to a builder of new residential premises  
3 when such previously occupied residential premises is taken in trade  
4 by such builder as part of the consideration from the purchaser of a  
5 new previously unoccupied residential premises or any transfer from  
6 a purchase money mortgagor to the vendor holding the purchase money  
7 mortgage whether pursuant to a foreclosure or in lieu thereof

8 \* \* \*

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 The ..... day of ..... A. D. 1961.

.....  
Governor