

**CHAPTER 94. INHERITANCE TAX
PRONOUNCEMENTS—STATEMENTS OF POLICY**

Sec.

94.1. [Reserved].

94.2. Awards received in reparation for the seizure, theft, requisition or involuntary conversion of the income of victims of Nazi persecution.

§ 94.1. [Reserved].

Source

The provisions of this § 94.1 adopted August 15, 1997, effective August 16, 1997, 27 Pa.B. 4115; reserved December 3, 1999, effective December 4, 1999, 29 Pa.B. 6112. Immediately preceding text appears at serial page (254528).

§ 94.2. Awards received in reparation for the seizure, theft, requisition or involuntary conversion of the income of victims of Nazi persecution.

For decedents dying on or before the date upon which the awards or settlements received by a decedent's estate in reparation for the seizure, theft, requisition or involuntary conversion of the property or income of victims of Nazi persecution are liquidated pursuant to any legally binding settlement or notice, or both, thereof, the assets are determined by the Department to have a value of zero at the decedent transferor's death.

Source

The provisions of this § 94.2 adopted April 16, 1999, effective April 17, 1999, 29 Pa.B. 2037.

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(261950) No. 303 Feb. 00

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