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# SENATE BILL No. 463

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-4.1-1-3.

**Synopsis:** Inheritance tax Class A transferees. Provides that for purposes of the inheritance tax a stepchild of the transferor is a Class A transferee.

**Effective:** July 1, 1999.

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January 13, 1999, read first time and referred to Committee on Finance.

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Introduced

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

## SENATE BILL No. 463

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-4.1-1-3 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) "Class A  
3 transferee" means a transferee who is:  
4 (1) a lineal ancestor ~~or of the transferor~~;  
5 (2) a lineal descendant of the transferor;  
6 (3) **an adopted child of the transferor; or**  
7 (4) **a stepchild of the transferor.**  
8 (b) "Class B transferee" means a transferee who is a:  
9 (1) brother or sister of the transferor;  
10 (2) descendant of a brother or sister of the transferor; or  
11 (3) spouse, widow, or widower of a child of the transferor.  
12 (c) "Class C transferee" means a transferee, except a surviving  
13 spouse, who is neither a Class A nor a Class B transferee.  
14 (d) ~~For purposes of this section, a legally adopted child is to be~~  
15 ~~treated as if he were the natural child of his adopting parent.~~ For  
16 purposes of this section, if a relationship of loco parentis has existed for  
17 at least ten (10) years and if the relationship began before the child's

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1       fifteenth birthday, the child is to be considered the natural child of the  
2       loco parentis parent.  
3       **(e) For purposes of this section, "stepchild" includes a stepchild**  
4       **of any age. The term also includes a child of an individual whose**  
5       **marriage to the transferor was dissolved before the date of the**  
6       **transferor's death if the child was born before the marriage of the**  
7       **transferor and the child's natural parent.**  
8       SECTION 2. [EFFECTIVE JULY 1, 1999] IC 6-4.1-1-3, as  
9       amended by this act, applies to the estate of an individual who dies  
10      after June 30, 1999.

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