

# SENATE BILL No. 170

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## DIGEST OF INTRODUCED BILL

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

**Synopsis:** Inheritance tax Class A transferees. Provides that a spouse, widow, or widower of a child of the transferor is a Class A transferee for purposes of the inheritance tax rather than a Class B transferee.

**Effective:** July 1, 2003.

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January 7, 2003, read first time and referred to Committee on Finance.

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First Regular Session 113th General Assembly (2003)

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 2002 Regular or Special Session of the General Assembly.

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# SENATE BILL No. 170



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, 2003]: Sec. 3. (a) "Class A  
 3 transferee" means a transferee who is a:  
 4 (1) lineal ancestor or lineal descendant of the transferor; **or**  
 5 (2) **spouse, widow, or widower of a child of the transferor.**  
 6 (b) "Class B transferee" means a transferee who is a:  
 7 (1) brother or sister of the transferor; **or**  
 8 (2) descendant of a brother or sister of the transferor. **or**  
 9 (3) **spouse, widow, or widower of a child of the transferor.**  
 10 (c) "Class C transferee" means a transferee, except a surviving  
 11 spouse, who is neither a Class A nor a Class B transferee.  
 12 (d) For purposes of this section, a legally adopted child is to be  
 13 treated as if he were the natural child of his adopting parent. For  
 14 purposes of this section, if a relationship of loco parentis has existed for  
 15 at least ten (10) years and if the relationship began before the child's  
 16 fifteenth birthday, the child is to be considered the natural child of the  
 17 loco parentis parent.



1           SECTION 2. [EFFECTIVE JULY 1, 2003] IC 6-4.1-1-3, as  
2 amended by this act, applies to the estate of a person who dies after  
3 **June 30, 2003.**

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