

SENATE BILL No. 250

DIGEST OF INTRODUCED BILL

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

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

Effective: July 1, 2003.

Alting

January 9, 2003, read first time and referred to Committee on Finance.

C
o
p
y



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.

C
o
p
y

SENATE BILL No. 250



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



1 the natural child of the loco parentis parent.

2 (e) For purposes of this section, "stepchild" includes a stepchild
3 of any age. The term also includes a child of an individual whose
4 marriage to the transferor was dissolved before the date of the
5 transferor's death if the child was born before the marriage of the
6 transferor and the child's natural parent.

7 SECTION 2. [EFFECTIVE JULY 1, 2003] IC 6-4.1-1-3, as
8 amended by this act, applies to the estate of an individual who dies
9 after June 30, 2003.

C
o
p
y

