



TO: The Honorable Members of the Senate Finance Committee

FROM: Neal Leshner, Director, Government Affairs

DATE: March 17, 2026

RE: **PA Chamber memo: Support S.B. 100 - Inheritance Tax Exemption**

On behalf of the PA Chamber of Business and Industry I urge your support for Senate Bill 100, which would exempt the first \$100,000 of property from the Inheritance Tax for property transferred to another family member.

Providing an exemption for the first \$100,000 of property transferred to another family member under the Inheritance Tax would provide relief for many small family-owned businesses. Pennsylvania is currently only one of six states to impose an inheritance tax.

For any questions or further discussion, please contact Neal Leshner, Director of Government Affairs, at nlesher@pachamber.org or 717-507-9240.

[Click here](#) to check the PA Chamber Legislative Scorecard.
