

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 1964. State Death Tax Credit Allowable Against Federal Estate Tax;  
Property With Situs in the Commonwealth; Determination.**

For purposes of this chapter, property situated in the Commonwealth means property in the case where a decedent leaves property having situs in the Commonwealth.

**Source:** PL 10-10, § 4 (§ 1734); amended by PL 11-52, § 5, modified.

**Commission Comment:** The reference to “decent” in this section is changed to “decedent” to correct a manifest typographical error.