



# *Pennsylvania Tax Reports*

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## ***TRANSFER TAX EXEMPTION FOR SAME-SEX COUPLES IS UNCONSTITUTIONAL***

The Pennsylvania Supreme Court held that an ordinance of the City of Philadelphia that provided an exemption from its Realty Transfer Tax for transfers between registered life partners violated the Uniformity Clause of Pennsylvania's Constitutional. *Devlin v. City of Philadelphia*, No. 43 E.D. 2003 (Pa. Dec. 6, 2004). The court first resolved several issues regarding the statutory power of the city to legislate with respect to life partners, defined as same-sex couples who file a prescribed registration with the City. The court then addressed, and struck down, the transfer tax exemption. The court held that adding life partners to the category of exclusions for transfers among persons related by blood or marriage did not promote uniformity because life partners do not share such characteristics. Neither was the exclusion justified by a legislative purpose to extend the benefit to persons in a long-term, financially interdependent relationship. The exemption was not consistent with such a purpose and in fact conferred the benefit on a much narrower class of persons. Therefore, the tax scheme imposed substantially unequal burdens upon persons otherwise similarly situated.