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Registers of Wills & Clerks of Orphans' Court
Association of Pennsylvania
2025-2026

NEWS RELEASE – FOR IMMEDIATE RELEASE

Date: January 21, 2026

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Pennsylvania Law Ends 100% Tax on Estates of Residents Who Die Without Family or a Will

HARRISBURG, PA — A change to Pennsylvania law taking effect on January 23, 2026, will end a decades-old practice that directed the estates of Pennsylvanians who die without family or a will entirely to the state.

Act 50 of 2025 updates Pennsylvania's Intestate Succession law to ensure that when no heirs can be identified, a decedent's estate is placed into an endowed community fund at the community foundation serving the county where the individual lived. These endowed funds provide permanent, charitable support to local nonprofits and community needs.

The law is the result of a collaborative initiative led by the Registers of Wills & Clerks of Orphans' Court Association of Pennsylvania and the Pennsylvania Community Foundations Association, and passed with unanimous, bipartisan support in the General Assembly. Governor Josh Shapiro signed Act 50 into law on November 24, 2025.

"For too long, Pennsylvania effectively imposed a 100% tax on residents who died without family or a will," said Bryan Tate, York County Register of Wills & Clerk of Orphans' Court and President of the Registers of Wills & Clerks of Orphans' Court Association of Pennsylvania. "Act 50 ensures that a person's life savings can now be remembered and celebrated by benefiting the community they called home—forever."

Prior to Act 50, Title 20, Section 2103 of the Probate, Estates and Fiduciaries Code required that when no family survived a decedent, the estate passed directly to the Commonwealth to be used in the state's annual budget. Act 50 amends the law to add endowed community funds as the final successor before assets would pass to the Commonwealth.

MORE

“This is a truly historic moment,” said Ralph Serpe, President and CEO of the Adams County Community Foundation and a leader of the Pennsylvania Community Foundation Association’s PA Intestate Legislation Action Team. “Pennsylvania is now the only state in the nation to ensure that intestate assets are kept local, endowed, and charitable through community foundations.”

Under the updated law, if a Pennsylvanian dies without a will or their will cannot be located, assets pass in the following order:

1. Decedent’s children
2. Decedent’s parents
3. Decedent’s siblings and their children
4. Decedent’s grandparents
5. Decedent’s aunts, uncles, and their children, and grandchildren
6. An endowed community fund at the community foundation serving the decedent’s county
7. The Commonwealth of Pennsylvania, if no endowed community fund exists

According to the Pennsylvania Community Foundations Association, every county in Pennsylvania is served by a community foundation with an endowed community fund or by a regional foundation that provides county-specific endowed funds.

“This reform ensures that dollars once lost to the state budget will now support local nonprofits and community services,” said Judge Torren Ecker, former state representative and sponsor of the original legislation modernizing intestate succession. “Those assets will remain in the communities where these individuals lived.”

Act 50 was enacted as part of House Bill 1176, which combined three legislative proposals related to the Probate, Estates and Fiduciaries Code. The bill passed unanimously in both the House and Senate before being signed into law.

The updated Intestate Succession provisions take effect January 23, 2026.

For more information about Act 50 of 2025, visit the Pennsylvania General Assembly’s official website.

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Bryan Tate is York County Register of Wills & Clerk of Orphans’ Court and President of the Registers of Wills & Clerks of Orphans’ Court Association of Pennsylvania (RWOCAP). RWOCAP was formed in 1927 to promote greater efficiency in the administration of Pennsylvania’s county offices. RWOCAP works together on legislation to benefit the welfare of officials and the citizens of Pennsylvania’s Commonwealth. www.rwocap.org

Ralph Serpe is President & CEO of Adams County Community Foundation and led the PA Intestate Legislation Action Team for the Pennsylvania Community Foundation Association (PACFA). PACFA was formed to help PA community foundation members connect with each other, learn from each other and, when possible, act together. www.pacfapartners.org

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Opinion Editorial: New Pennsylvania Law Ensures That Final Gifts Stay Local

For more than half a century, Pennsylvania law quietly imposed a harsh outcome on a small but important group of people. When a Pennsylvanian died without a will and without surviving family, their entire estate was claimed by the Commonwealth and absorbed into the state budget.

That changes on January 23, 2026.

Thanks to Act 50 of 2025, Pennsylvania has ended what many have described as a “100% tax” on dying without family or a will. Instead of assets going to Harrisburg, those estates will now remain in the communities where those individuals lived—supporting local charities and public good forever.

This historic reform is the result of collaboration between the Registers of Wills & Clerks of Orphans' Court Association of Pennsylvania and the Pennsylvania Community Foundation Association, with bipartisan support from the General Assembly and Governor Josh Shapiro's signature.

Although uncommon, some Pennsylvanians do die without family or a valid will. They may have worked their entire lives, paid taxes, volunteered, and contributed quietly to their neighborhoods. Until now, when they passed away, the fruits of that lifetime disappeared into the Commonwealth's general fund, disconnected from the place they once called home.

Act 50 updates Pennsylvania's Intestate Succession law to provide a better, more humane outcome. When no heirs can be found, the estate will now be placed into an endowed community fund at the community foundation serving the decedent's county of residence. These funds are designed to exist in perpetuity, providing grants and support to local nonprofits year after year.

This change ensures that a person's legacy is not lost. By endowing an estate at a community foundation, the decedent is remembered, their wishes are honored, and their life savings continue to address real community needs—while also reducing reliance on state funding.

MORE

Pennsylvania is now the only state in the nation to guarantee that intestate estates with no surviving family are kept local, charitable, and permanent.

That statewide impact is made possible by the reach of Pennsylvania's community foundations. The Pennsylvania Community Foundation Association has certified that every county is served by a community foundation with an endowed community fund—ensuring that no matter where someone lived, their final gift stays close to home.

The legislative roots of this reform trace back to Torren Ecker, former state representative and now Judge of the Court of Common Pleas, who sponsored the original bill to modernize intestate succession. As Judge Ecker noted, until now, these assets simply vanished into the state budget. Under Act 50, they will instead support the nonprofits and services that strengthen local communities.

Importantly, this law does not replace the need for estate planning. Writing a will remains the best way to ensure personal wishes are carried out, including leaving a legacy of support to the causes one cares most about. But when life doesn't follow a plan, Act 50 ensures that dignity, fairness, and community values guide the outcome.

This reform reflects what Pennsylvanians expect from their government: practical solutions, bipartisan cooperation, and respect for local communities. For those who leave no family behind, Pennsylvania has chosen not to take—but to give back.

And that legacy will endure, county by county, for generations to come.

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