

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1064 Session of
1975

INTRODUCED BY ZEARFOSS, RYAN, WORRILOW, LYNCH AND WHITTLESEY,
APRIL 21, 1975

REFERRED TO COMMITTEE ON FINANCE, APRIL 22, 1975

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," excluding certain persons from taxes for
11 education.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Clause (10) of section 204, act of March 4, 1971
15 (P.L.6, No.2), known as the "Tax Reform Code of 1971," is
16 amended to read:

17 Section 204. Exclusions from Tax.--The tax imposed by
18 section 202 shall not be imposed upon

19 * * *

20 (10) The sale at retail to or use by (i) any charitable
21 organization, volunteer firemen's organization, [or] nonprofit
22 educational institution, or person whose income does not exceed

1 ten thousand dollars (\$10,000) per year and who is sixty-five
2 years of age or older and whose spouse is sixty-five years of
3 age or older or who is a widow or widower fifty-five years of
4 age or older or who is permanently disabled, or (ii) a religious
5 organization for religious purposes of tangible personal
6 property or services: Provided, however, That the exclusion of
7 this clause shall not apply with respect to any tangible
8 personal property or services used in any unrelated trade or
9 business carried on by such organization or institution or with
10 respect to any materials, supplies and equipment used in the
11 construction, reconstruction, remodeling, repairs and
12 maintenance of any real estate, except materials and supplies
13 when purchased by such organizations or institutions for routine
14 maintenance and repairs.

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