

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2672 Session of
1986

INTRODUCED BY DISTLER, MACKOWSKI, TRELLO, BOWSER, DOMBROWSKI,
COSLETT, MERRY, BIRMELIN, FEE, BLACK, BOOK, GODSHALL, WOGAN,
KOSINSKI, COWELL, CIMINI, FOX, MICOZZIE, O'DONNELL, MRKONIC,
BUNT, MARKOSEK, J. L. WRIGHT, STEVENS, WESTON, NAHILL,
PERZEL, CARLSON, J. TAYLOR, HOWLETT, CIVERA, HERSHEY,
FISCHER, RAYMOND, LANGTRY, JOHNSON, E. Z. TAYLOR, AFFLERBACH,
LASHINGER, COLAFELLA, GLADECK, FREIND, GAMBLE, FARGO,
STABACK, ARTY, PETRARCA, BELARDI, SAURMAN AND BELFANTI,
JUNE 26, 1986

REFERRED TO COMMITTEE ON FINANCE, JUNE 26, 1986

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," further providing for exclusions from taxation
11 for certain organizations and institutions.

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

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

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

19 * * *

1 (10) The sale at retail to or use by (i) any charitable
2 organization, volunteer firemen's organization or nonprofit
3 educational institution, or (ii) a religious organization for
4 religious purposes of tangible personal property or services or
5 to any materials, supplies and equipment used in the
6 construction, reconstruction, remodeling, repairs and
7 maintenance of any real estate, including materials and supplies
8 when purchased by such organizations or institutions for routine
9 maintenance and repairs: Provided, however, That the exclusion
10 of this clause shall not apply with respect to any tangible
11 personal property or services used in any unrelated trade or
12 business carried on by such organization or institution [or with
13 respect to any materials, supplies and equipment used in the
14 construction, reconstruction, remodeling, repairs and
15 maintenance of any real estate, except materials and supplies
16 when purchased by such organizations or institutions for routine
17 maintenance and repairs].

18 * * *

19 Section 2. This act shall take effect immediately.