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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1615 Session of  
1987

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INTRODUCED BY BOWSER, FARGO, MERRY, CESSAR, ROBBINS, DISTLER,  
J. L. WRIGHT, HESS, MRKONIC, MAYERNIK, MORRIS, BOYES, McCALL,  
CARLSON, BALDWIN, JOHNSON, NOYE, DIETTERICK, JADLOWIEC,  
SCHULER, KASUNIC, GRUPPO, ANGSTADT, BARLEY, FOX, MELIO, LEH,  
FEE, B. SMITH, CIMINI, DALEY, G. SNYDER, FISCHER, SEMMEL,  
NAHILL, HAGARTY, R. C. WRIGHT, SHOWERS, HERSHEY, S. H. SMITH,  
TELEK, BURD, MICOZZIE, CIVERA, SIRIANNI, REBER, ARTY, STAIRS,  
E. Z. TAYLOR, RAYMOND, BELFANTI, BUSH, ITKIN, CORNELL,  
J. TAYLOR, D. W. SNYDER, PHILLIPS, DeLUCA AND LANGTRY,  
JUNE 30, 1987

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REFERRED TO COMMITTEE ON FINANCE, JUNE 30, 1987

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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 the sales  
11 and use tax.

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 and the section is amended by adding a clause to read:

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

1       \* \* \*

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

14       (10.1) The sale at retail to or use of tangible personal  
15 property or services by a volunteer firefighter's organization,  
16 a volunteer ambulance organization or a volunteer rescue  
17 organization. The exclusion of this clause shall include the  
18 sale or use of materials, supplies, equipment and services used  
19 in the construction, reconstruction, remodeling, repair and  
20 maintenance of a building which houses fire, emergency or rescue  
21 vehicles, equipment and selected apparatus. For purposes of this  
22 clause, a building which houses fire, emergency or rescue  
23 vehicles, equipment and related apparatus shall include a main  
24 garage for vehicles, a meeting or conference room, restrooms,  
25 locker rooms, or a kitchen, used primarily by members of such  
26 organizations and used primarily for firefighting, ambulance or  
27 rescue purposes. The exclusion of this clause shall not apply to  
28 any building where activities unrelated to firefighting,  
29 providing ambulance service or providing rescue service are  
30 conducted. The exclusion of this clause shall also not apply

1 with respect to tangible personal property or services used in  
2 any unrelated trade or business conducted by such organizations.

3 \* \* \*

4 Section 2. This act shall take effect in 60 days.