

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2135 Session of
1991

INTRODUCED BY DeLUCA, KASUNIC, PETRONE, BIRMELIN, McGEEHAN,
GIGLIOTTI, MAYERNIK, KAISER, COLE, HARPER, PESCI, McHALE,
RICHARDSON, PETRARCA, MARKOSEK, STABACK, FAJT, GRUITZA,
McNALLY, MERRY, CAPPABIANCA, FOX, SURRA, D. W. SNYDER, MELIO,
TRELLO, COLAIZZO, J. TAYLOR, McHUGH, O'BRIEN, LANGTRY,
MICOZZIE, RAYMOND, DERMODY, FARGO, BLAUM, HALUSKA,
E. Z. TAYLOR, DENT, TANGRETTI, ROBINSON, NOYE, PISTELLA,
JOHNSON, MIHALICH, KENNEY, LUCYK, B. SMITH, BOYES, NAILOR,
BARLEY, FREEMAN, ARMSTRONG, M. N. WRIGHT, SALOOM, ARGALL,
SAURMAN, TIGUE, NICKOL, LAUGHLIN AND McCALL,
NOVEMBER 12, 1991

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 12, 1991

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 tax on storage service.

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

13 Section 1. Section 201(kk) of the act of March 4, 1971
14 (P.L.6, No.2), known as the Tax Reform Code of 1971, added
15 August 4, 1991 (P.L.97, No.22), is amended to read:

16 Section 201. Definitions.--The following words, terms and
17 phrases when used in this Article II shall have the meaning

1 ascribed to them in this section, except where the context
2 clearly indicates a different meaning:

3 * * *

4 (kk) "Storage service." [A building or portion of a
5 building or similar structure for purposes of storing corporeal
6 personal property, including, but not limited to, goods, wares
7 or merchandise, spiritous or vinous liquor and malt or brewed
8 beverages, furniture and household goods, automobiles, furs,
9 textiles, perishable goods under refrigeration, farm products,
10 cotton compresses or tobacco. The term excludes storage of such
11 property which is unloaded from maritime vessels and then later
12 stored or which is stored and then later loaded on maritime
13 vessels when such storage or loading takes place within twenty-
14 five miles of a "port district," as defined by the act of July
15 10, 1989 (P.L.291, No.50), known as the "Philadelphia Regional
16 Port Authority Act."] The act of providing a building or portion
17 of a building or similar structure for a consideration to an
18 owner of corporeal personal property for the safekeeping of the
19 owner's property; wherein the owner of the corporeal personal
20 property is granted the exclusive use, custody, access and
21 control of the building or portion of the building or similar
22 structure. Storage service shall not include any transaction
23 requiring the rendition of distribution services by a person not
24 selling, owning or buying the subject property.

25 * * *

26 Section 2. This act shall take effect immediately.