

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 545 Session of
1997

INTRODUCED BY CORRIGAN, THOMAS, FLICK, GIGLIOTTI, MELIO,
STABACK, McCALL, PESCI, LAUGHLIN, TRELLO, MICOZZIE AND
CIVERA, FEBRUARY 12, 1997

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 12, 1997

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 exempting certain retail sales to certain
11 organizations.

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 * * *

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 (ii) a religious organization for

1 religious purposes of tangible personal property or services,
2 including any materials, supplies and equipment used in the
3 construction, reconstruction, remodeling, repairs and
4 maintenance of any real estate, and all materials and supplies
5 when purchased by such organizations or institutions for routine
6 maintenance and repairs: Provided, however, That the exclusion
7 of 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].

15 * * *

16 Section 2. This act shall take effect immediately.