

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1751 Session of
1997

INTRODUCED BY DeLUCA, LEVDANSKY AND BOSCOLA, SEPTEMBER 4, 1997

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 4, 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," excluding gas companies from the gross receipts
11 tax.

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

14 Section 1. Section 1101(a) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended
16 June 30, 1995 (P.L.139, No.21), is amended to read:

17 Section 1101. Imposition of Tax.--(a) General Rule.--Every
18 pipeline company, conduit company, steamboat company, canal
19 company, slack water navigation company, transportation company,
20 and every other company, association, joint-stock association,
21 or limited partnership, now or hereafter incorporated or
22 organized by or under any law of this Commonwealth, or now or

1 hereafter organized or incorporated by any other state or by the
2 United States or any foreign government, and doing business in
3 this Commonwealth, and every copartnership, person or persons
4 owning, operating or leasing to or from another corporation,
5 company, association, joint-stock association, limited
6 partnership, copartnership, person or persons, any pipeline,
7 conduit, steamboat, canal, slack water navigation, or other
8 device for the transportation of freight, passengers, baggage,
9 or oil, except taxicabs, motor buses, motor omnibuses and
10 railroads, and every limited partnership, association, joint-
11 stock association, corporation or company engaged in, or
12 hereafter engaged in, the transportation of freight or oil
13 within this State, and every telephone company, telegraph
14 company, express company, [gas company,] palace car company and
15 sleeping car company, now or hereafter incorporated or organized
16 by or under any law of this Commonwealth, or now or hereafter
17 organized or incorporated by any other state or by the United
18 States or any foreign government and doing business in this
19 Commonwealth, and every limited partnership, association, joint-
20 stock association, copartnership, person or persons, engaged in
21 telephone, telegraph, express, palace car or sleeping car
22 business in this Commonwealth, shall pay to the State Treasurer,
23 through the Department of Revenue, a tax of forty-five mills
24 with a surtax equal to five mills upon each dollar of the gross
25 receipts of the corporation, company or association, limited
26 partnership, joint-stock association, copartnership, person or
27 persons, received from passengers, baggage, and freight
28 transported wholly within this State, from telegraph or
29 telephone messages transmitted wholly within this State, from
30 express, palace car or sleeping car business done wholly within

1 this State, [or from the sales of gas to the public from a
2 public utility,] except gross receipts derived from sales to any
3 municipality owned or operated public utility and except gross
4 receipts derived from the sales for resale, to persons,
5 partnerships, associations, corporations or political
6 subdivisions subject to the tax imposed by this act upon gross
7 receipts derived from such resale and from the transportation of
8 oil done wholly within this State. [The gross receipts of gas
9 companies shall include the gross receipts from the sale of
10 artificial and natural gas, but shall not include gross receipts
11 from the sale of liquefied petroleum gas.]

12 * * *

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