

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1231 Session of
2007

INTRODUCED BY MADIGAN, STOUT, EARLL, D. WHITE, PIPPY, SCARNATI,
BAKER, WONDERLING, ROBBINS, REGOLA, FOLMER, BOSCOLA, WOZNIAK,
EICHELBERGER AND ORIE, DECEMBER 21, 2007

REFERRED TO FINANCE, DECEMBER 21, 2007

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 tax.

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

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

16 Section 204. Exclusions from Tax.--The tax imposed by
17 section 202 shall not be imposed upon any of the following:

18 * * *

19 (67) The sale at retail of repair or replacement parts,
20 including the installation of those parts, exclusively for use
21 in aircraft or in overhauling or rebuilding of aircraft or

1 aircraft components.

2 (68) The sale or lease at retail of aircraft.

3 Section 2. This act shall take effect immediately.