

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1100 Session of 2013

INTRODUCED BY MARSHALL, KORTZ, BENNINGHOFF, SACCONI, MILLER,
RAVENSTAHL, MILLARD, FABRIZIO, HARHAI, HESS, EVERETT,
MACKENZIE, AUMENT, CARROLL, TALLMAN, GROVE, GINGRICH,
M. K. KELLER, MAHER, COHEN, GILLEN, C. HARRIS, CLYMER,
LAWRENCE, DENLINGER, MURT, WATSON, GOODMAN, MATZIE, P. DALEY,
FARRY AND QUINN, MARCH 18, 2013

REFERRED TO COMMITTEE ON FINANCE, MARCH 18, 2013

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," in sales and use tax, further providing for
11 exclusions from sales and use tax.

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

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

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

19 * * *

20 (69) The sale at retail or use of aircraft parts, including

1 the maintenance and installation of such parts, exclusively in
2 repair, maintenance or rebuilding of aircraft or in overhauling
3 aircraft components. For purposes of this clause, the term
4 "aircraft" shall include a fixed-wing aircraft, powered
5 aircraft, tilt-rotor or tilt-wing aircraft, glider or unmanned
6 aircraft.

7 (70) The sale at retail or use of fixed-wing aircraft, new
8 or used.

9 Section 2. This act shall take effect in 90 days.