

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 952 Session of 2017

INTRODUCED BY MARTIN, VULAKOVICH, HUTCHINSON, RESCHENTHALER, BROOKS, FOLMER, GREENLEAF, BREWSTER, COSTA, AUMENT, WHITE, YUDICHAK, RAFFERTY, VOGEL, McILHINNEY, BARTOLOTTA, WARD AND STEFANO, NOVEMBER 15, 2017

REFERRED TO FINANCE, NOVEMBER 15, 2017

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 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 a clause 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 (71) The sale at retail or use of food and beverages by a  
21 volunteer fireman's organization to raise funds for the purposes

1 of the volunteer fireman's organization.

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