

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1058 Session of
1993

INTRODUCED BY LEVDANSKY, CESSAR, VAN HORNE, RAYMOND, CAWLEY,
HASAY, KASUNIC, E. Z. TAYLOR, VEON, B. SMITH, BELFANTI,
HERMAN, SEMMEL, DEMPSEY, HESS, BAKER, NAILOR, GERLACH,
STABACK AND KING, MARCH 29, 1993

REFERRED TO COMMITTEE ON FINANCE, MARCH 29, 1993

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 sales and
11 use tax.

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, organizations of the Veterans of Foreign Wars or

1 the American Legion, volunteer firemen's organization or
2 nonprofit educational institution, or (ii) a religious
3 organization for religious purposes of tangible personal
4 property or services: Provided, however, That the exclusion of
5 this clause shall not apply with respect to any tangible
6 personal property or services used in any unrelated trade or
7 business carried on by such organization or institution or with
8 respect to any materials, supplies and equipment used in the
9 construction, reconstruction, remodeling, repairs and
10 maintenance of any real estate, except materials and supplies
11 when purchased by such organizations or institutions for routine
12 maintenance and repairs.

13 * * *

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