

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

SENATE BILL

No. 480 Session of  
2015

---

INTRODUCED BY VOGEL, SCAVELLO, STEFANO AND WARD,  
FEBRUARY 13, 2015

---

REFERRED TO FINANCE, FEBRUARY 13, 2015

---

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 tax for education, 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(3) 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 any of the following:

19 \* \* \*

20 (3) The use of tangible personal property purchased outside  
21 this Commonwealth for use outside this Commonwealth by a then  
22 nonresident natural person or a business entity not actually

1 doing business within this Commonwealth, who later brings such  
2 tangible personal property into this Commonwealth in connection  
3 with his establishment of a permanent business or residence in  
4 this Commonwealth: Provided, That such property, with the  
5 exception of motor vehicles, was purchased more than six months  
6 prior to the date it was first brought into this Commonwealth or  
7 prior to the establishment of such business or residence,  
8 whichever first occurs. This exclusion shall not apply to  
9 tangible personal property temporarily brought into Pennsylvania  
10 for the performance of contracts for the construction,  
11 reconstruction, remodeling, repairing and maintenance of real  
12 estate.

13 \* \* \*

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