

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

## No. 283

Session of  
1975

INTRODUCED BY SALOOM, GARZIA, O'KEEFE, A. K. HUTCHINSON, McCUE,  
PETRARCA, KERNICK, YAHNER, RENWICK, GALLEN, HALVERSON,  
KLINGAMAN, NOYE, FAWCETT, LINCOLN AND SCHMITT,  
FEBRUARY 4, 1975

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 4, 1975

### 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," providing additional exclusions from taxation.

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

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

16 Section 204. Exclusions from Tax.--The tax imposed by  
17 section 202 shall not be imposed upon

18 \* \* \*

19 (37) The sale at retail or use of vegetable seeds, vegetable  
20 plants, fruit plants, fruit trees and fertilizers of any nature.

21 Section 2. This act shall take effect immediately.