

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1316 Session of
1977

INTRODUCED BY FREIND, CESSAR, ZEARFOSS, SPITZ, BURD, RYAN,
DAVIES, LYNCH AND W. D. HUTCHINSON, JUNE 14, 1977

REFERRED TO COMMITTEE ON FINANCE, JUNE 14, 1977

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," relating to sale or use tax exemption for
11 volunteer fire companies.

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

14 Section 1. Clause (10) of section 204, act of March 4, 1971
15 (P.L.6, No.2), known as the "Tax Reform Code of 1971," is
16 amended and the section is amended by adding a clause 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, [volunteer firemen's organization] or nonprofit
22 educational institution, or (ii) a religious organization for

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

10 * * *

11 (37) The sale at retail to or use by volunteer firemen's
12 organizations of tangible property or services: Provided,
13 however, That the exclusion of this clause shall not apply with
14 respect to any tangible property or services used in any manner
15 or for any purpose which is not directly related to the primary
16 purposes of such organizations. This exemption shall
17 specifically include, but not be limited to, purchases for the
18 construction, repair, and maintenance, and the purchase of
19 materials or services associated therewith, made for the purpose
20 of housing fire fighting and rescue equipment.

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