

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 724

Session of  
1983

INTRODUCED BY HUTCHINSON, APRIL 11, 1983

REFERRED TO COMMITTEE ON FINANCE, APRIL 11, 1983

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," exempting moneys received from municipalities  
11 from utilities' gross receipts and taxes thereon.

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

14 Section 1. Section 1101(a) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
16 December 11, 1979 (P.L.499, No.107), is amended to read:

17 Section 1101. Imposition of Tax.--(a) General Rule.--Every  
18 railroad company, pipeline company, conduit company, steamboat  
19 company, canal company, slack water navigation company,  
20 transportation company, and every other company, association,  
21 joint-stock association, or limited partnership, now or  
22 hereafter incorporated or organized by or under any law of this

1 Commonwealth, or now or hereafter organized or incorporated by  
2 any other state or by the United States or any foreign  
3 government, and doing business in this Commonwealth, and every  
4 copartnership, person or persons owning, operating or leasing to  
5 or from another corporation, company, association, joint-stock  
6 association, limited partnership, copartnership, person or  
7 persons, any railroad, pipeline, conduit, steamboat, canal,  
8 slack water navigation, or other device for the transportation  
9 of freight, passengers, baggage, or oil, except taxicabs, motor  
10 buses and motor omnibuses, and every limited partnership,  
11 association, joint-stock association, corporation or company  
12 engaged in, or hereafter engaged in, the transportation of  
13 freight or oil within this State, and every telephone company,  
14 telegraph company, express company, gas company, palace car  
15 company and sleeping car company, now or hereafter incorporated  
16 or organized by or under any law of this Commonwealth, or now or  
17 hereafter organized or incorporated by any other state or by the  
18 United States or any foreign government and doing business in  
19 this Commonwealth, and every limited partnership, association,  
20 joint-stock association, copartnership, person or persons,  
21 engaged in telephone, telegraph, express, gas, palace car or  
22 sleeping car business in this Commonwealth, shall pay to the  
23 State Treasurer, through the Department of Revenue, a tax of  
24 forty-five mills upon each dollar of the gross receipts of the  
25 corporation, company or association, limited partnership, joint-  
26 stock association, copartnership, person or persons, received  
27 from passengers, baggage, and freight transported wholly within  
28 this State, from telegraph or telephone messages transmitted  
29 wholly within this State, from express, palace car or sleeping  
30 car business done wholly within this State, or from the sales of

1 gas, except gross receipts derived from sales to any  
2 municipality owned or operated public utility and except gross  
3 receipts derived from the sales for resale, to persons,  
4 partnerships, associations, corporations or political  
5 subdivisions subject to the tax imposed by this act upon gross  
6 receipts derived from such resale and from the transportation of  
7 oil done wholly within this State. The gross receipts of public  
8 utilities shall not include any moneys received from municipal  
9 customers. The gross receipts of gas companies shall include the  
10 gross receipts from the sale of artificial and natural gas, but  
11 shall not include gross receipts from the sale of liquefied  
12 petroleum gas.

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14 Section 2. This act shall take effect in 30 days.