

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2354 Session of  
1984

INTRODUCED BY TRELLO, COLAFELLA, PETRONE, GRUPPO, MORRIS,  
WIGGINS, DEAL, PRATT, DALEY, HALUSKA, PETRARCA, CIVERA,  
E. Z. TAYLOR, PRESTON, ALDERETTE, SALVATORE, MARKOSEK, SEMMEL  
AND MAYERNIK, JUNE 27, 1984

REFERRED TO COMMITTEE ON FINANCE, JUNE 27, 1984

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 the tax for  
11 education.

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

14 Section 1. Section 204 of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, is amended by  
16 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 (44) The sale at retail or use of equipment required by an  
21 official emission inspection station to conduct a motor vehicle

1 emission inspection pursuant to 75 Pa.C.S. § 4706(c) (relating  
2 to prohibition on expenditures for emission inspection program):  
3 Provided, however, That the exemption granted by this clause  
4 shall not be applicable to tune-ups or repairs performed or  
5 parts replaced as part of the emission inspection process.

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