

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1673 Session of
1985

INTRODUCED BY J. TAYLOR, RAYMOND, KENNEY, JOSEPHS, TRELLO,
GEIST, CARN, WOGAN, BRANDT, GREENWOOD, NOYE, SHOWERS, WILSON,
CIVERA, BUNT, HERSHEY, BUSH, FISCHER, ARTY, RUDY AND DISTLER,
SEPTEMBER 30, 1985

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 30, 1985

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 vegetable seeds from sales tax.

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

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

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

18 * * *

19 (45) The sale at retail or use of vegetable and fruit seeds
20 and plants.

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