

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2267 Session of
1988

INTRODUCED BY MILLER, MOEHLMANN, COY, SCHULER, BARLEY, SCHEETZ
AND JACKSON, MARCH 21, 1988

REFERRED TO COMMITTEE ON FINANCE, MARCH 21, 1988

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 exempting certain retail sales to certain
11 organizations.

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

14 Section 1. Section 204(10) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 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 foundation which benefits directly

1 any two-year postsecondary vocational and trade school owned and
2 operated by the Commonwealth, or (ii) a religious organization
3 for religious purposes of tangible personal property or
4 services: Provided, however, That the exclusion of this clause
5 shall not apply with respect to any tangible personal property
6 or services used in any unrelated trade or business carried on
7 by such organization or institution or with respect to any
8 materials, supplies and equipment used in the construction,
9 reconstruction, remodeling, repairs and maintenance of any real
10 estate, except materials and supplies when purchased by such
11 organizations or institutions for routine maintenance and
12 repairs.

13 * * *

14 Section 2. This act shall take effect immediately.