

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 525

Session of
1987

INTRODUCED BY RHOADES, MELLOW, MUSTO, LEMMOND, REIBMAN AND
LINCOLN, MARCH 10, 1987

REFERRED TO FINANCE, MARCH 10, 1987

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 retail
11 sales tax.

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 (46) The retail sale or use of snow-making equipment.

21 Section 2. This act shall take effect immediately.