

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 984 Session of 1997

INTRODUCED BY GODSHALL, KAISER, SATHER, NAILOR, SAINATO,
BIRMELIN, WILT, TRAVAGLIO, SEMMEL, GRUITZA, CORNELL,
BATTISTO, HERSHEY, E. Z. TAYLOR, HALUSKA, L. I. COHEN, ITKIN,
YOUNGBLOOD, MELIO, READSHAW, ADOLPH, ROSS, BENNINGHOFF,
CIVERA, BOSCOLA, GLADECK, CLARK, BAKER, ROONEY, LEDERER,
ROBERTS, STABACK AND THOMAS, MARCH 19, 1997

REFERRED TO COMMITTEE ON FINANCE, MARCH 19, 1997

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," excluding tangible personal property for the
11 making of motion pictures from sales and use 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 (53) The sale at retail or use of tangible personal property

1 for the making of commercial motion pictures.

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