

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1118 Session of
1999

INTRODUCED BY HANNA, GEORGE, BELFANTI, VAN HORNE, M. COHEN,
CURRY, YOUNGBLOOD AND WILT, MARCH 29, 1999

REFERRED TO COMMITTEE ON FINANCE, MARCH 29, 1999

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," providing exclusion from sales tax for
11 governmental construction projects.

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

14 Section 1. Section 204(12) 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 (12) The sale at retail to, or use by the United States,
21 this Commonwealth or its instrumentalities or political
22 subdivisions of tangible personal property or services[.] or any

1 materials and supplies used in the construction, reconstruction,
2 remodeling, repairs and maintenance of any real estate by this
3 Commonwealth or its instrumentalities or political subdivisions.

4 * * *

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