

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2176 Session of
2000

INTRODUCED BY FLEAGLE, E. Z. TAYLOR, BAKER, BARRAR, CAWLEY,
CLYMER, L. I. COHEN, COY, EGOLF, GEIST, HALUSKA, LAUGHLIN,
LEDERER, McCALL, R. MILLER, PIPPY, PISTELLA, PLATTS,
READSHAW, ROHRER, ROSS, RUBLEY, SATHER, SAYLOR, SCHULER,
SEMMELE, SEYFERT, STABACK, STEELMAN, STERN, TANGRETTI, TIGUE,
TRELLO, TRUE, WILLIAMS, WILT, WOGAN, YOUNGBLOOD AND ZUG,
JANUARY 12, 2000

REFERRED TO COMMITTEE ON FINANCE, JANUARY 12, 2000

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 for a use tax exclusion for certain
11 tangible personal property purchased by military personnel.

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 (58) The use of tangible personal property by a Commonwealth

1 resident who is a member of the armed forces engaged in Federal
2 active duty or Federal active duty training outside of the
3 United States and its territories who later brings tangible
4 personal property which was purchased outside of the United
5 States and its territories into this Commonwealth, provided that
6 the tangible personal property was purchased more than six
7 months prior to the honorable discharge of the member of the
8 armed forces.

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