

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2712 Session of 2012

INTRODUCED BY MACKENZIE, AUMENT, BOBACK, V. BROWN, CAUSER, CREIGHTON, CUTLER, DALEY, DUNBAR, EVANKOVICH, EVERETT, FLECK, GODSHALL, GROVE, HARHAI, HARRIS, HORNAMAN, KAUFFMAN, KILLION, KNOWLES, KORTZ, KULA, MAHONEY, MATZIE, MILLARD, NEUMAN, PETRARCA, PYLE, READSHAW, ROCK, ROSS, SAYLOR, SCAVELLO, SCHMOTZER, STEPHENS, TALLMAN, TOEPEL, TRUITT, WATERS, BARRAR, GIBBONS, DAVIDSON, MALONEY, GILLEN, SIMMONS, O'NEILL AND JAMES, OCTOBER 17, 2012

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 17, 2012

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," in realty transfer tax, further providing for  
11 definitions and for excluded transactions.

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

14 Section 1. Section 1101-C of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended  
16 by adding definitions to read:

17 Section 1101-C. Definitions.--The following words when used  
18 in this article shall have the meanings ascribed to them in this  
19 section:

1       \* \* \*

2       "Volunteer emergency medical services agency." The term  
3 shall have the same meaning as given to the term "volunteer  
4 ambulance service" in 35 Pa.C.S. § 7802 (relating to  
5 definitions).

6       "Volunteer fire company." As defined in 35 Pa.C.S. § 7802  
7 (relating to definitions).

8       "Volunteer rescue company." As defined in 35 Pa.C.S. § 7802  
9 (relating to definitions).

10      Section 2. Section 1102.3-C of the act is amended by adding  
11 a clause to read:

12      Section 1102-C.3. Excluded Transactions.--The tax imposed by  
13 section 1102-C shall not be imposed upon:

14      \* \* \*

15      (23) The merging, consolidating or conducting of a normal  
16 sale or acquisition between two or more volunteer emergency  
17 medical services agencies, volunteer fire companies or volunteer  
18 rescue companies.

19      Section 3. The addition of section 1102-C.3(23) of the act  
20 shall apply to transactions occurring on or after the effective  
21 date of this section.

22      Section 4. This act shall take effect immediately.