

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 223 Session of 2011

INTRODUCED BY PICCOLA, VANCE, M. WHITE, FOLMER, BROWNE, ALLOWAY, ERICKSON, ROBBINS, GORDNER, ORIE, TOMLINSON, VOGEL, KASUNIC, BOSCOLA, EICHELBERGER, COSTA, STACK, WAUGH, WOZNIAK, SOLOBAY, GREENLEAF AND RAFFERTY, JANUARY 24, 2011

REFERRED TO FINANCE, JANUARY 24, 2011

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 an exclusion relating to veterans'
11 organizations.

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

14 Section 1. Section 1102-C.3 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 a clause to read:

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

19 * * *

20 (23) A transfer to the home post, camp, unit or chapter of a
21 veterans' organization from the affiliated home association of

1 the post, camp, unit or chapter.

2 Section 2. This act shall take effect in 120 days.