

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 706 Session of 2017

INTRODUCED BY AUMENT, YAW, HUTCHINSON, COSTA, VULAKOVICH, BAKER, McILHINNEY, BROOKS, SCHWANK AND STEFANO, MAY 10, 2017

REFERRED TO FINANCE, MAY 10, 2017

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 sales and use tax, further providing for  
 11 definitions and for exclusions.

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

14 Section 1. Sections 201 and 204 of the act of March 4, 1971  
 15 (P.L.6, No.2), known as the Tax Reform Code of 1971, are amended  
 16 by adding clauses to read:

17 Section 201. Definitions.--The following words, terms and  
 18 phrases when used in this Article II shall have the meaning  
 19 ascribed to them in this section, except where the context  
 20 clearly indicates a different meaning:

21 \* \* \*

22 (eee) "Animal housing facility." A roofed structure or

1 facility, or a portion of a facility, used for occupation by  
2 livestock or poultry.

3 Section 204. Exclusions from Tax.--The tax imposed by  
4 section 202 shall not be imposed upon any of the following:

5 \* \* \*

6 (71) The sale at retail of building materials and supplies  
7 used for the construction or repair of an animal housing  
8 facility, regardless of whether the sale is made to a purchaser  
9 directly or pursuant to a construction contract.

10 Section 2. The addition of section 204(71) of the act shall  
11 apply to sales made after December 31, 2017.

12 Section 3. This act shall take effect immediately.