

## Veto No. 1988-8

SB 525

December 21, 1988

To the Honorable, the Senate  
of the Commonwealth of Pennsylvania:

I hereby publicly proclaim, and file with the Secretary of the Commonwealth, my disapproval of Senate Bill 525, Printer's No.578, entitled "An act amending the act of March 4, 1971 (P.L.6, No.2), entitled 'An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties,' further providing for exclusions from retail sales tax."

Senate Bill 525 would exempt from the sales and use tax "the retail sale or use of snow-making equipment." The revenues from this tax on the retail sale or use of goods within the Commonwealth have been gradually eroded over the years by piecemeal exemptions. The exemption created by Senate Bill 525 would be the forty-sixth since the tax was first enacted in 1971. Clearly, some special tax considerations, such as those applied to food, clothing and other necessities, are in the public interest. This category of exemption is for the benefit of the consumer of basic essential commodities, and it furthers a consistent overall taxation policy for the Commonwealth and its citizens.

The exclusion created by Senate Bill 525 falls within another category of special sales tax advantages designed solely to benefit a particular industry. I am opposed to this kind of special legislation and, therefore, I withhold my signature from this bill.

ROBERT P. CASEY