

AMENDMENTS TO HOUSE BILL NO. 377

Sponsor: REPRESENTATIVE PHILLIPS

Printer's No. 2849

1 Amend Title, page 1, line 10, by inserting after

2 "penalties,"

3 further providing for exclusions from sales tax; and

4 Amend Bill, page 1, lines 14 through 16, by striking out all

5 of said lines and inserting

6 Section 1. Section 204(10) of the act of March 4, 1971
7 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended
8 April 23, 1998 (P.L.239, No.45), is amended to read:

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

11 * * *

12 (10) The sale at retail to or use by (i) any charitable
13 organization, volunteer firemen's organization or nonprofit
14 educational institution, or (ii) a religious organization for
15 religious purposes of tangible personal property or services
16 other than pursuant to a construction contract: Provided,
17 however, That the exclusion of this clause shall not apply with
18 respect to any tangible personal property or services used in
19 any unrelated trade or business carried on by such organization
20 or institution or with respect to any materials, supplies and
21 equipment used and transferred to such organization or
22 institution in the construction, reconstruction, remodeling,
23 renovation, repairs and maintenance of any real estate
24 structure, other than building machinery and equipment, except
25 materials and supplies when purchased by such organizations or
26 institutions for routine maintenance and repairs[.], unless the
27 organization or institution is a charitable organization in the
28 trade or business of construction, reconstruction, remodeling or
29 renovation of any real estate structure.

30 * * *

31 Section 1.1. The act is amended by adding a section to read:

32 Amend Sec. 2, page 2, line 27, by striking out "immediately"

33 and inserting

34 July 1, 2008