

AMENDMENTS TO SENATE BILL NO. 1041

Sponsor: SENATOR HUTCHINSON

Printer's No. 1546

1 Amend Bill, page 1, line 11, by striking out "definitions"
2 and inserting
3 exclusions from tax

4 Amend Bill, page 1, lines 14 through 22; pages 2 through 7,
5 lines 1 through 30; page 8, lines 1 through 9; by striking out
6 all of said lines on said pages and inserting

7 Section 1. Section 204 of the act of March 4, 1971 (P.L.6,
8 No.2), known as the Tax Reform Code of 1971, is amended by
9 adding a paragraph to read:

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

12 * * *

13 (74) The sale at retail or use of a "multipurpose
14 agricultural vehicle," as defined in 75 Pa.C.S. § 102 (relating
15 to definitions), in accordance with 75 Pa.C.S. § 1302(17)
16 (relating to vehicles exempt from registration) operated for the
17 benefit of or pursuant to the operation of a farm owned or
18 operated by the owner of the vehicle or a business whose
19 enterprises and activities are considered part of farming. For
20 the purpose of this subsection, the use of a multipurpose
21 agricultural vehicle in farming includes repairing and
22 maintaining buildings, including houses, garages, barns,
23 stables, greenhouses, mushroom houses and storehouses, fences
24 and stanchions permanently affixed to real estate, as well as
25 transporting farming personnel, collecting, conveying or
26 transporting property to be used in farming, and transporting or
27 conveying the farm product after the final farming operation
28 which includes but does not extend beyond the operation of
29 packaging for the ultimate consumer and storage.