

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1635 Session of
1975

INTRODUCED BY THOMAS, ANDERSON, ENGLEHART, RYAN, BRUNNER AND
WARGO, JULY 16, 1975

REFERRED TO COMMITTEE ON FINANCE, JULY 16, 1975

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," excluding the sale at retail or use of certain
11 motor vehicles.

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

14 Section 1. Section 204, act of March 4, 1971 (P.L.6, No.2),
15 known as the "Tax Reform Code of 1971," is amended by adding a
16 clause to read:

17 Section 204. Exclusions from Tax.--The tax imposed by
18 section 202 shall not be imposed upon

19 * * *

20 (37) The sale at retail or use of a motor vehicle that was
21 purchased to replace one that was stolen and not recovered or
22 was so extensively damaged in an accident that a junk

1 certificate was issued therefor, but only to the extent of the
2 value of the old vehicle immediately prior to the theft or
3 damage. For purposes of computing the tax, such value shall be
4 considered a trade-in.

5 Section 2. This act shall take effect in 60 days.