

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1884 Session of
1975

INTRODUCED BY TURNER, W. W. FOSTER, CIMINI, GRIECO, NOYE,
HOPKINS, WAGNER, SIRIANNI, LEHR, SHELHAMER, W. W. WILT,
SCHEAFFER AND SPENCER, OCTOBER 16, 1975

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 21, 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," further providing for exclusions from the tax for
11 education.

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 construction supplies or
21 materials to be used exclusively for the reconstruction,
22 remodeling, repairing or maintenance of property and any

1 furnace, stove, refrigerator or other appliances damaged by a
2 flood occurring on or after September 25, 1975.

3 Section 2. This act shall take effect immediately and shall
4 be retroactive to September 25, 1975.