

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1497 Session of  
1978

INTRODUCED BY MOORE, STAUFFER, MESSINGER, KUSSE, ORLANDO,  
JUBELIRER, MURRAY, DWYER AND STAPLETON, JUNE 1, 1978

REFERRED TO FINANCE, JUNE 1, 1978

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 firewood and kindling from sales and  
11 use taxation.

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

14 Section 1. Clause (18) of section 204, act of March 4, 1971  
15 (P.L.6, No.2), known as the "Tax Reform Code of 1971," is  
16 amended to read:

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

19 \* \* \*

20 (18) The sale at retail or use of coal, firewood or  
21 kindling.

22 Section 2. This act shall take effect immediately