

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1397 Session of
1979

INTRODUCED BY NOYE, W. W. FOSTER, SCHEAFFER, WENGER, MOEHLMANN,
GEIST, WASS, LETTERMAN AND C. GEORGE, MAY 24, 1979

REFERRED TO COMMITTEE ON FINANCE, MAY 25, 1979

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 from taxation the sale or use of
11 certain game birds raised by farmers and food used in raising
12 such birds.

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

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

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

20 * * *

21 (38) The sale at retail or use of game birds which are
22 raised by farmers whether sold for propagation, field trials,
23 training purposes, or public and paid shooting grounds.

1 (39) The sale at retail or use of food to be used by
2 sportsmen's clubs in the raising of game birds for hunting by
3 the public.

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