

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 814

Session of
1983

INTRODUCED BY CLYMER, SCHULER, HASAY, BELFANTI, CAWLEY, CIMINI,
GODSHALL, REBER, SHOWERS, SIRIANNI, HERSHEY, MERRY AND BURD,
APRIL 18, 1983

REFERRED TO COMMITTEE ON FINANCE, APRIL 18, 1983

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 sales tax.

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

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

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

18 * * *

19 (44) The sale of house trailers and mobile homes which have
20 been affixed to the ground and which are assessed and taxed by
21 local taxing authorities.

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