

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 530 Session of
1993

INTRODUCED BY RAYMOND, NAILOR, HECKLER, MICOZZIE, REBER, MELIO,
MERRY, GANNON, SEMMEL, TRELLO, SAURMAN, E. Z. TAYLOR, BUNT,
CAWLEY, TOMLINSON, CORNELL, HASAY, STETLER, SCHULER, GEIST
AND CIVERA, MARCH 15, 1993

REFERRED TO COMMITTEE ON FINANCE, MARCH 15, 1993

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 the sales and use tax the sale or
11 transfer of ownership rights of an animal by nonprofit
12 kennels.

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

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

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

20 * * *

21 (49) The sale at retail or transfer of ownership rights of
22 any animal where the seller or transferor is an animal rescue

- 1 league, Society for the Prevention of Cruelty to Animals, animal
- 2 humane society or nonprofit animal control kennel.
- 3 Section 2. This act shall take effect in 60 days.