

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1540 Session of  
1993

INTRODUCED BY PESCI, BELARDI AND CURRY, MAY 5, 1993

REFERRED TO COMMITTEE ON FINANCE, MAY 5, 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," further providing for the definition of  
11 "processing."

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

14 Section 1. Section 201(d)(8) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
16 August 4, 1991 (P.L.97, No.22), is amended to read:

17 Section 201. Definitions.--The following words, terms and  
18 phrases when used in this Article II shall have the meaning  
19 ascribed to them in this section, except where the context  
20 clearly indicates a different meaning:

21 \* \* \*

22 (d) "Processing." The performance of the following

1 activities when engaged in as a business enterprise:

2 \* \* \*

3 (8) The harvesting of trees or the operation of a saw mill  
4 or planing mill for the production of lumber or lumber products  
5 for sale.

6 \* \* \*

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