

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 863 Session of  
1995

INTRODUCED BY MARKOSEK AND VAN HORNE, FEBRUARY 21, 1995

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 21, 1995

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 and  
11 use tax.

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

14 Section 1. Section 204(5) 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 204. Exclusions from Tax.--The tax imposed by  
18 section 202 shall not be imposed upon

19 \* \* \*

20 (5) The sale at retail or use of steam, natural and  
21 manufactured and bottled gas, fuel oil, electricity or  
22 intrastate subscriber line charges and basic local telephone

1 service or telegraph service when purchased directly by the user  
2 thereof solely for his own residential use. For purposes of this  
3 clause, the term "residential use" shall mean sales of the  
4 aforementioned services for use in single dwellings, detached  
5 garages which are exclusively used in conjunction with  
6 residential property, apartments or multidwelling single-meter  
7 or individual-meter complexes, regardless of occupancy and  
8 regardless of degree of completion if under construction.

9 \* \* \*

10 Section 2. This act shall take effect immediately.