THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL No. 2216 Session of 2000

INTRODUCED BY CLARK, FAIRCHILD, BENNINGHOFF, DALEY, BELFANTI, SAYLOR, GORDNER, ALLEN, SEYFERT, HENNESSEY, SOLOBAY, STABACK, WILT, E. Z. TAYLOR, STERN, S. MILLER, THOMAS, CORRIGAN, TRELLO, J. TAYLOR, R. MILLER, SATHER, YOUNGBLOOD, NICKOL, MAITLAND, HANNA, EGOLF, B. SMITH, FORCIER, NAILOR AND PHILLIPS, FEBRUARY 2, 2000

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES, OCTOBER 4, 2000

AN ACT

- 1 Amending Title 3 (Agriculture) of the Pennsylvania Consolidated 2 Statutes, further providing for exemptions for food employee 3 certification.
- 4 The General Assembly of the Commonwealth of Pennsylvania
- 5 hereby enacts as follows:
- 6 Section 1. Section 6510 of Title 3 of the Pennsylvania
- 7 Consolidated Statutes is amended by adding subsections to read:
- 8 § 6510. Exemptions.
- 9 * * *
- 10 (d) Exempt organizations. -- The following organizations are
- 11 exempt from this chapter:
- 12 (1) A food establishment managed by an organization
- which is eligible to become a tax-exempt organization under
- section 501(c)(3) of the Internal Revenue Code of 1986
- 15 (Public Law 99-514, 26 U.S.C. § 501(c)(3)).
- 16 (2) A food establishment managed by an organization

- which is a volunteer fire company or an ambulance, religious,
- 2 <u>charitable, fraternal, veterans, civic, agricultural fair or</u>
- 3 <u>agricultural association, or any separately chartered</u>
- 4 <u>auxiliary of any of the above associations.</u>
- 5 (3) A food establishment managed by an organization
- 6 which is established to promote and encourage participation
- 7 <u>and support for extracurricular recreational activities for</u>
- 8 youth of primary and secondary public, private and parochial
- 9 <u>school systems on a not-for-profit basis.</u>
- 10 (e) Food sales limit. A food establishment which derives
- 11 (E) FOOD SALES LIMIT.--
- 12 (1) A FOOD ESTABLISHMENT WHICH DERIVES less than 40%
- gross income from the sale of food is exempt from this
- chapter.
- 15 (2) FOOD ESTABLISHMENTS WITH LESS THAN \$25,000 IN FOOD
- 16 SALES, ON AN ANNUAL BASIS, WHICH ARE SUBJECT TO THE TAX
- 17 IMPOSED UNDER ARTICLE II OF THE ACT OF MARCH 4, 1971 (P.L.6,
- NO.2), KNOWN AS THE TAX REFORM CODE OF 1971.
- 19 (f) Mobile and temporary food establishments.--A food
- 20 <u>establishment which operates at any location for a temporary</u>
- 21 period of time not to exceed 14 consecutive days, regardless of
- 22 whether the establishment operates continuously during this
- 23 time, in connection with a fair, carnival, circus, public
- 24 <u>exhibition or similar transitory gathering is exempt from this</u>
- 25 <u>chapter</u>.
- 26 Section 2. This act shall take effect in 60 days.