

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 957 Session of
2001

INTRODUCED BY DeLUCA, BARD, BARRAR, BEBKO-JONES, BELARDI, BELFANTI, BISHOP, CAPPABIANCA, CAWLEY, CIVERA, L. I. COHEN, M. COHEN, COLAFELLA, CORRIGAN, COSTA, COY, CURRY, DALEY, DeWEESE, EACHUS, FAIRCHILD, FEESE, FRANKEL, FREEMAN, GEIST, GEORGE, GORDNER, HARHAI, HENNESSEY, HORSEY, JAMES, KAISER, LAUGHLIN, LESCOVITZ, LEVDANSKY, LUCYK, MARKOSEK, MAYERNIK, McCALL, McGEEHAN, MELIO, MICOZZIE, NAILOR, OLIVER, ORIE, PALLONE, PETRARCA, PIPPY, PISTELLA, READSHAW, ROONEY, RUFFING, SAINATO, SAMUELSON, SCHULER, SHANER, SOLOBAY, STABACK, TANGRETTI, TRAVAGLIO, TRELLO, TULLI, VANCE, WALKO, WANSACZ, WATERS, WOJNAROSKI, YEWIC, YOUNGBLOOD AND YUDICHAK, MARCH 14, 2001

AS RE-REPORTED FROM COMMITTEE ON APPROPRIATIONS, HOUSE OF REPRESENTATIVES, AS AMENDED, DECEMBER 3, 2001

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(10) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, AMENDED <—
16 APRIL 23, 1998 (P.L.239, NO.45), is amended and the section is
17 amended by adding clauses to read:

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

* * *

(10) The sale at retail to or use by (i) any charitable
organization, volunteer firemen's organization or nonprofit
educational institution, parent-teacher organization, or (ii) a
religious organization for religious purposes of tangible
personal property or services other than pursuant to a
construction contract: Provided, however, That the exclusion of
this clause shall not apply with respect to any tangible
personal property or services used in any unrelated trade or
business carried on by such organization or institution or with
respect to any materials, supplies and equipment used and
transferred to such organization or institution in the
construction, reconstruction, remodeling, renovation, repairs
and maintenance of any real estate structure, other than
building machinery and equipment, except materials and supplies
when purchased by such organizations or institutions for routine
maintenance and repairs.

* * *

~~(61)~~ (62) The sale at retail or use of a smoke detector,
fire extinguisher and other fire prevention and fire safety
equipment.

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~~(62)~~ (63) The sale at retail of taxable items by parent-
teacher organizations.

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Section 2. This act shall take effect ~~immediately~~ JULY 1,
2002.

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