

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1295 Session of
2008

INTRODUCED BY GORDNER, M. WHITE, ROBBINS, WONDERLING, BAKER,
RHOADES, TARTAGLIONE, BOSCOLA, COSTA, MUSTO, RAFFERTY,
WASHINGTON AND WAUGH, FEBRUARY 26, 2008

REFERRED TO FINANCE, FEBRUARY 26, 2008

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

17 Section 204. Exclusions from Tax.--The tax imposed by
18 section 202 shall not be imposed upon any of the following:

19 * * *

20 (67) The sale at retail or use of seeds and plants for use
21 in the production of food for the purpose of personal
22 consumption.

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