

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 785 Session of 2009

INTRODUCED BY SIPTROTH, BEYER, BRENNAN, CARROLL, D. COSTA,
DALLY, FAIRCHILD, GEIST, GRUCELA, HESS, KOTIK, MANN, MOUL,
MURT, MUSTIO, READSHAW, REICHLEY, SCAVELLO, THOMAS AND WALKO,
MARCH 6, 2009

REFERRED TO COMMITTEE ON TRANSPORTATION, MARCH 6, 2009

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," in sales and use tax, further providing for
11 exclusions from 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 clauses 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 of repair or replacement parts,
21 including the installation of those parts, exclusively for use

1 in aircraft or in overhauling or rebuilding of aircraft or
2 aircraft components.
3 (68) The sale or lease at retail of aircraft.
4 Section 2. This act shall take effect immediately.