

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 654 Session of 2011

INTRODUCED BY CLYMER, BEAR, BOYD, COHEN, ELLIS, GINGRICH,
HACKETT, KAUFFMAN, KILLION, KORTZ, MILNE, MURT, PAYTON,
PICKETT, RAPP, SCHRODER, STEVENSON, J. TAYLOR, THOMAS,
VULAKOVICH AND WATSON, FEBRUARY 14, 2011

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 14, 2011

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(64) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, added
16 December 23, 2003 (P.L.250, No.46), is amended 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 (64) The sale at retail to or use by a construction
21 contractor, employed by a public school district or nonpublic

1 school pursuant to a construction contract, of any materials and
2 building supplies which, during construction or reconstruction,
3 are made part of any [public] school building [utilized for
4 instructional classroom education within this Commonwealth, if
5 the construction or reconstruction:

6 (i) is necessitated by a disaster emergency, as defined in
7 35 Pa.C.S. § 7102 (relating to definitions); and

8 (ii) takes place during the period when there is a
9 declaration of disaster emergency under 35 Pa.C.S. § 7301(c)
10 (relating to general authority of Governor)].

11 * * *

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