

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 862 Session of 2017

INTRODUCED BY GROVE, BAKER, KNOWLES, SIMMONS, MILLARD, JAMES,
PHILLIPS-HILL, BLOOM, D. COSTA, ORTITAY, ZIMMERMAN, WARD,
DOWLING AND GABLER, MARCH 16, 2017

REFERRED TO COMMITTEE ON FINANCE, MARCH 16, 2017

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 exclusions from tax, excluding the sale of
11 Christmas trees by Christmas tree farms from the sales 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 (71) The sale at retail of Christmas trees by Christmas tree
21 farms.

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