

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 732 Session of 2019

INTRODUCED BY QUINN, STEPHENS, BERNSTINE, SCHLEGEL CULVER,  
KAUFFMAN, BARRAR, MACKENZIE, MURT, SAINATO, SAYLOR, CIRESI,  
SIMMONS AND JONES, MARCH 18, 2019

REFERRED TO COMMITTEE ON FINANCE, MARCH 18, 2019

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 realty transfer tax, further providing for  
11 excluded transactions.

12 The General Assembly of the Commonwealth of Pennsylvania  
13 hereby enacts as follows:

14 Section 1. Section 1102-C.3(23) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended  
16 to read:

17 Section 1102-C.3. Excluded Transactions.--The tax imposed by  
18 section 1102-C shall not be imposed upon:

19 \* \* \*

20 (23) A transfer of real estate[:

21 (i) for no or nominal consideration from the Commonwealth or  
22 any of its instrumentalities, agencies or political subdivisions

1 to a volunteer emergency medical services agency, volunteer fire  
2 company or volunteer rescue company; or  
3 (ii) between two or more volunteer emergency medical  
4 services agencies, volunteer fire companies or volunteer rescue  
5 companies.] to or by a volunteer EMS company, volunteer fire  
6 company or volunteer rescue company as those terms are defined  
7 in 35 Pa.C.S. § 7802 (relating to definitions).

8 \* \* \*

9 Section 2. The amendment of section 1102-C.3(23) shall be  
10 retroactive to January 1, 2019.

11 Section 3. This act shall take effect immediately.