
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2552 Session of
2024

INTRODUCED BY ORTITAY, McNEILL, CONKLIN, FREEMAN, COOK,
BERNSTINE, SCHLOSSBERG, STENDER, ECKER, CIRESI AND GALLAGHER,
SEPTEMBER 17, 2024

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 17, 2024

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 a paragraph 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 (77) Fees charged by a nonprofit corporation for the
21 adoption of a pet that meets all of the following:

22 (i) The nonprofit corporation is a releasing agency, as

1 defined in section 901-A of the act of December 7, 1982
2 (P.L.784, No.225), known as the "Dog Law."

3 (ii) The nonprofit corporation does not collect fees charged
4 for the adoption of an animal that exceed the expenses incurred
5 by the nonprofit corporation for the care provided to the
6 animal.

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