



HOUSE COMMITTEE ON APPROPRIATIONS
2009-10 Legislative Session

FISCAL NOTE

HOUSE BILL: 325

PRINTER'S NO: 357

PRIME SPONSOR: Miller

FISCAL IMPACT SUMMARY	FY 2009/10	FY 2010/11
Expenditure Increase/(Decrease):		
General Fund	\$0	\$0

OVERVIEW:

House Bill 325 amends the Tax Reform Code of 1971 to specify that sales and use tax exemption certificate can be furnished to volunteer firefighters' relief associations. The exemption certificates would be considered permanent.

This act would take effect in 60 days.

ANALYSIS:

According to the Volunteer Firefighters' Relief Association Act of 1968 (P.L. 149, No. 84) Section 5(e), such associations are regarded as a charitable organization for all purposes including the right to establish exemption from the operation of certain taxes. Since these organizations already meet the requirements to be considered a tax exempt charity there is no adverse fiscal impact to commonwealth or local government funds.

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House Appropriations Committee, (D)

DATE: March 24, 2010

General Note and Disclaimer: *This Fiscal Note was prepared pursuant to House Rule 19(a), and the elements considered and reported above are required by Section 5 of the rule. Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.*