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House of Representatives
COMMONWEALTH OF PENNSYLVANIA
HARRISBURG

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STATE TRANSPORTATION ADVISORY COMMITTEE

MEMORANDUM

DATE: December 28, 2010

SUBJECT: Sales and Use Tax Exemption for Youth Development Programs (Former House Bill 599)

TO: All House Members

FROM: Representative Dave Hickernell *DSH*

In the near future, I intend to reintroduce legislation (HB 599) to amend the Tax Reform Code to expand the existing sales and use tax exemption for food and beverage sales by nonprofit organizations supporting youth sports to include nonprofits supporting youth development programs.

As defined in this legislation, a youth development program is a volunteer community program that serves individuals under the age of 19 for the purposes of advancing social, moral or physical objectives and promoting leadership and community involvement.

If you are interested in co-sponsoring this legislation, please contact Cathy O'Donnell in my Harrisburg office at 783-2076 or via e-mail at codonnel@pahousegop.com.

DSH:cao

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