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House of Representatives
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MEMORANDUM

DATE: January 5, 2011
TO: All House Members
FROM: Representative David Millard
SUBJECT: Sales Use and Tax Exclusion – PA Fairs
(Prior HB 938)

In the near future I plan to introduce legislation of vital importance to the Pennsylvania agriculture industry, Pennsylvania fairs, and the patrons that attend Pennsylvania fairs.

It has come to my attention that the sales and use tax is being assessed in a non-uniform manner on tangible personal property and services being purchased by Pennsylvania fairs. Some Pennsylvania fairs are paying sales and use tax while others are not. I drafted my legislation with the goal of correcting this inequity. My legislation will establish a new sales and use tax exclusion for the "sale at retail or use by any fair of tangible personal property or services." For purposes of this exclusion, the term "fair" carries the same meaning as defined in the Pennsylvania Agricultural Fair Act of 1986.

Please join me in supporting Pennsylvania fairs and agriculture. If you wish to co-sponsor this legislation, please contact Denise Murray at 783-1102 or via email at dmurray@pahousegop.com.



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