

SCOTT W. BOYD, MEMBER  
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*House of Representatives*  
COMMONWEALTH OF PENNSYLVANIA  
HARRISBURG

MEMO

DATE: January 25, 2011

TO: All House Members

SUBJECT: Re-introduction of Legislation—House Bill 1177 of the 2009-2010 Legislative Session---SUT Exemption: Building Materials for Animal Production Buildings

FROM: Rep. Scott Boyd 

I am planning to re-introduce House Bill 1177 of the 2009-2010 Legislative Session. This legislation is of vital importance to the farmers of Pennsylvania and the agriculture industry in the Commonwealth.

Many neighboring states exclude building materials used for the construction or repair of animal production buildings from sales and use tax. This lowers building costs and makes farmers in those states more competitive and viable in the long-term.

Pennsylvania does not exclude such building materials from sales and use tax. With such a tax disparity, Pennsylvania farmers are clearly at a competitive disadvantage. My legislation would remove this competitive disadvantage by establishing a new exclusion from the sales and use tax for the purchase at retail of building materials used for the construction or repair of animal production buildings.

Please join me in sponsoring this legislation to make Pennsylvania farmers competitive with farmers in neighboring states and to keep the next generation of farmers on the farm. If you are interested in being a cosponsor, please contact Debbie, at 783-6422 or via email at [dacor@pahousegop.com](mailto:dacor@pahousegop.com).

***Prior Cosponsors: BAKER, BARRAR, BELFANTI, CLYMER, CUTLER, EVERETT, GEIST, GIBBONS, GILLESPIE, GOODMAN, KAUFFMAN, MAHER, MAJOR, METZGAR, MILLER, MURT, O'NEILL, PHILLIPS, PICKETT, ROCK, ROHRER, SCAVELLO, SWANGER, VULAKOVICH AND YOUNGBLOOD,***