

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 definitions and for exclusions.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Sections 201 and 204 of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, are amended
16 by adding clauses to read:

17 Section 201. Definitions.--The following words, terms and
18 phrases when used in this Article II shall have the meaning
19 ascribed to them in this section, except where the context
20 clearly indicates a different meaning:

21 * * *

22 (eee) "Animal housing facility." A roofed structure or

1 facility, or a portion of the facility, used for occupation by
2 livestock or poultry.

3 Section 204. Exclusions from Tax.--The tax imposed by
4 section 202 shall not be imposed upon any of the following:

5 * * *

6 (70) The sale at retail of building materials and supplies
7 used for the construction or repair of an animal housing
8 facility, regardless if the sale is made to the purchaser
9 directly or pursuant to a construction contract.

10 Section 2. The addition of section 204(70) of the act shall
11 apply to sales made after December 31, 2013.

12 Section 3. This act shall take effect immediately.