AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," in reality transfer tax, further providing for excluded transactions.

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

Section 1. Section 1102-C.3(23) of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended to read:

Section 1102-C.3. Excluded Transactions.--The tax imposed by section 1102-C shall not be imposed upon:

* * *

(23) A transfer of real estate:

(i) for no or nominal consideration from the Commonwealth or any of its instrumentalities, agencies or political subdivisions
to a volunteer emergency medical services agency, volunteer fire company or volunteer rescue company; or

(ii) between two or more volunteer emergency medical services agencies, volunteer fire companies or volunteer rescue companies,[] to or by a volunteer EMS company, volunteer fire company or volunteer rescue company as those terms are defined in 35 Pa.C.S. § 7802 (relating to definitions).

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Section 2. The amendment of section 1102-C.3(23) shall be retroactive to January 1, 2019.

Section 3. This act shall take effect immediately.