

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2114 Session of
1978

INTRODUCED BY BITTLE, THOMAS, YAHNER, SHUMAN AND RENWICK,
MARCH 13, 1978

REFERRED TO COMMITTEE ON FINANCE, MARCH 13, 1978

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," excluding the sale and use of equipment and
11 supplies used in processing solid waste from the tax for
12 education.

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

15 Section 1. Section 204, act of March 4, 1971 (P.L.6, No.2),
16 known as the "Tax Reform Code of 1971," is amended by adding a
17 clause to read:

18 Section 204. Exclusions from Tax.--The tax imposed by
19 section 202 shall not be imposed upon

20 * * *

21 (38) The sale at retail or use of equipment and supplies
22 used in the collection, hauling, recycling and disposal of solid
23 waste.

1 Section 2. This act shall take effect in 60 days.