

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 350

Session of  
1979

INTRODUCED BY ITKIN, SCHEAFFER, COHEN, DeMEDIO, L. E. SMITH,  
MOEHLMANN, D. S. HAYES, NOYE, REED, A. C. FOSTER, JR.,  
D. R. WRIGHT, FREIND, KOLTER, BURD, ARMSTRONG, COCHRAN,  
HELFRICK, YAHNER, ARTY, KOWALYSHYN, SEVENTY, ZWIKL, WHITE,  
FEE, HASAY, SCIRICA, MILANOVICH, PRATT AND COLE,  
FEBRUARY 20, 1979

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 21, 1979

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," further defining charitable organization for  
11 sales tax purposes.

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

14 Section 1. Clause (10) of section 204, act of March 4, 1971  
15 (P.L.6, No.2), known as the "Tax Reform Code of 1971," is  
16 amended to read:

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

19 \* \* \*

20 (10) The sale at retail to or use by (i) any charitable

1 organization as defined in section 170 of the Federal Internal  
2 Revenue Code of 1954 and regulations thereunder, volunteer  
3 firemen's organization or nonprofit educational institution, or  
4 (ii) a religious organization for religious purposes of tangible  
5 personal property or services: Provided, however, That the  
6 exclusion of this clause shall not apply with respect to any  
7 tangible personal property or services used in any unrelated  
8 trade or business carried on by such organization or institution  
9 or with respect to any materials, supplies and equipment used in  
10 the construction, reconstruction, remodeling, repairs and  
11 maintenance of any real estate, except materials and supplies  
12 when purchased by such organizations or institutions for routine  
13 maintenance and repairs.

14 \* \* \*

15 Section 2. This act shall take effect immediately.