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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**HOUSE BILL**  
**No. 1638** Session of  
1983

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INTRODUCED BY GRUPPO, TRELLO, HERSHEY, HASAY, CLYMER, GANNON,  
PETRONE, COLAFELLA, PISTELLA AND DeLUCA, OCTOBER 26, 1983

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REFERRED TO COMMITTEE ON FINANCE, OCTOBER 26, 1983

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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," providing that parent-teacher associations  
11 affiliated with nonprofit educational institutions shall not  
12 pay sales tax on certain items or services purchased.

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

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

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

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21 (10) The sale at retail to or use by (i) any charitable  
22 organization, volunteer firemen's organization or nonprofit

1 educational institution and organized parent-teacher  
2 associations affiliated with the educational institution, or  
3 (ii) a religious organization for religious purposes of tangible  
4 personal property or services: Provided, however, That the  
5 exclusion of this clause shall not apply with respect to any  
6 tangible personal property or services used in any unrelated  
7 trade or business carried on by such organization or institution  
8 or with respect to any materials, supplies and equipment used in  
9 the construction, reconstruction, remodeling, repairs and  
10 maintenance of any real estate, except materials and supplies  
11 when purchased by such organizations or institutions for routine  
12 maintenance and repairs.

13 \* \* \*

14 Section 2. This act shall take effect in 90 days.