

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2411 Session of
1984

INTRODUCED BY STUBAN, PITTS, WILSON, MORRIS, HUTCHINSON,
A. C. FOSTER, JR., FLICK AND O'BRIEN, JUNE 29, 1984

REFERRED TO COMMITTEE ON FINANCE, JUNE 29, 1984

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 providing for the exemption of rail
11 transportation equipment.

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

14 Section 1. Section 204(36) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, added
16 October 17, 1974 (P.L.756, No.255), is amended to read:

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

19 * * *

20 (36) The sale at retail or use of rail transportation
21 equipment or self-contained intermodal transportation equipment
22 consisting of trailers capable of operating on rail and highways

1 utilized in rail service at least sixty-five per cent of the
2 time, used in the movement of personalty.

3 * * *

4 Section 2. This act shall take effect immediately.