

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 77

Session of
1985

INTRODUCED BY CALTAGIRONE, PISTELLA, COLAFELLA AND PERZEL,
JANUARY 23, 1985

REFERRED TO COMMITTEE ON FINANCE, JANUARY 23, 1985

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 sales and use tax
11 exclusions by excluding the tax on the sale or use of
12 automobiles manufactured in the United States with
13 domestically produced steel.

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

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

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

21 (1) The sale at retail or use of tangible personal property
22 [(other than motor vehicles, trailers, semi-trailers, motor
23 boats, aircraft or other similar tangible personal property

1 required under either Federal law or laws of this Commonwealth
2 to be registered or licensed)] or services sold by or purchased
3 from a person not a vendor in an isolated transaction or sold by
4 or purchased from a person who is a vendor but is not a vendor
5 with respect to the tangible personal property or services sold
6 or purchased in such transaction: Provided, That inventory and
7 stock in trade so sold or purchased, shall not be excluded from
8 the tax by the provisions of this subsection.

9 * * *

10 (45) The sale at retail or use of automobiles which are
11 manufactured in the United States or Canada and which contain,
12 exclusively, domestically produced steel in the body, frame and
13 engine.

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