

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2629 Session of
1986

INTRODUCED BY LLOYD, TRELLO, COY, BARLEY, PRESTON, VEON, MORRIS,
NOYE, F. TAYLOR, HALUSKA, JOHNSON AND BATTISTO, JUNE 17, 1986

REFERRED TO COMMITTEE ON FINANCE, JUNE 17, 1986

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 from the tax the sale at retail or use
11 of property or services by organizations promoting the
12 conservation of agricultural commodities.

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

20 * * *

21 (10) The sale at retail to or use by (i) any charitable
22 organization, volunteer firemen's organization [or], nonprofit
23 educational institution or nonprofit organization whose primary

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

12 * * *

13 Section 2. This act shall take effect July 1, 1986.