

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 308

Session of
1987

INTRODUCED BY SHOWERS, BALDWIN, PHILLIPS, LUCYK, ITKIN, STUBAN, BELFANTI, MORRIS, DOMBROWSKI, JOHNSON, CAWLEY, FOX, VEON, HALUSKA, COY, HECKLER, JACKSON, NAHILL, TRELLO, ANGSTADT, DALEY, COLE, BOYES, GRUPPO, CARLSON, J. TAYLOR, KUKOVICH, DORR, HERMAN, D. W. SNYDER, MRKONIC, CESSAR, GEIST, VAN HORNE, REBER, WOGAN, BROUJOS, E. Z. TAYLOR, SEVENTY, PETRARCA, RITTER, RAYMOND, OLASZ, CAPPABIANCA, CORNELL, BUNT AND STABACK, FEBRUARY 11, 1987

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 11, 1987

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 for an exclusion from the tax of sales
11 by charitable, volunteer firemen's, ambulance, rescue and
12 religious organizations, and nonprofit educational
13 institutions in certain isolated transactions.

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 to read:

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

1 (1) The sale at retail or use of tangible personal property
2 (other than motor vehicles, trailers, semi-trailers, motor
3 boats, aircraft or other similar tangible personal property
4 required under either Federal law or laws of this Commonwealth
5 to be registered or licensed) or services sold by or purchased
6 from a person not a vendor in an isolated transaction or sold by
7 or purchased from a person who is a vendor but is not a vendor
8 with respect to the tangible personal property or services sold
9 or purchased in such transaction: Provided, That inventory and
10 stock in trade so sold or purchased, shall not be excluded from
11 the tax by the provisions of this subsection. Isolated
12 transactions include sales of tangible personal property or
13 services by charitable organizations, volunteer firemen's,
14 ambulance or rescue organizations, religious organizations, and
15 nonprofit educational institutions if the sales occur no more
16 than a total of fourteen days in any calendar year.

17 * * *

18 Section 2. This act shall take effect immediately.