

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 999

Session of  
1987

INTRODUCED BY CLYMER, JAROLIN, HECKLER, HALUSKA, NAHILL, CESSAR, COLE, J. L. WRIGHT, D. W. SNYDER, JADLOWIEC, JOHNSON, DALEY, MORRIS, SCHULER, PHILLIPS, PERZEL, HAGARTY, FOX, JACKSON, HASAY, TRELLO, NOYE, KUKOVICH, MRKONIC, DeLUCA, BUSH, STABACK, GRUPPO, KASUNIC, DORR, GODSHALL, LASHINGER, CIVERA, STEIGHNER, FARGO, DIETTERICK, HERSHEY, COLAFELLA, CORRIGAN, MICOZZIE, HAYDEN, PETRARCA, FISCHER, B. SMITH, LEH, BUNT, MELIO, E. Z. TAYLOR, HERMAN, SAURMAN, LEVDANSKY, CARLSON, BOWSER, ANGSTADT, PITTS, ROBBINS, BROUJOS, McHALE, BURD, SEMMEL, WASS, LANGTRY, RAYMOND AND SIRIANNI, APRIL 7, 1987

REFERRED TO COMMITTEE ON FINANCE, APRIL 7, 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," further providing for exclusions from the sales  
11 and use tax.

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

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

17 Section 204. Exclusions from Tax.--The tax imposed by  
18 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 volunteer firemen's, ambulance or rescue  
14 organizations or ladies auxiliaries of volunteer firemen's  
15 organization without limitation as to the number of times or  
16 number of days the sales or series of sales are conducted.

17 \* \* \*

18 (10) The sale at retail to or use by (i) any charitable  
19 organization, volunteer firemen's, ambulance or rescue  
20 organization, ladies auxiliary of a volunteer fireman's  
21 organization or nonprofit educational institution, or (ii) a  
22 religious organization for religious purposes of tangible  
23 personal property or services: Provided, however, That the  
24 exclusion of this clause shall not apply with respect to any  
25 tangible personal property or services used in any unrelated  
26 trade or business carried on by such organization or institution  
27 or with respect to any materials, supplies and equipment used in  
28 the construction, reconstruction, remodeling, repairs and  
29 maintenance of any real estate, except materials and supplies  
30 when purchased by such organizations or institutions for routine

1 maintenance and repairs.

2 \* \* \*

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