

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 75

Session of
1987

INTRODUCED BY HOLL, JANUARY 15, 1987

REFERRED TO FINANCE, JANUARY 15, 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 that no tax shall be imposed on sales
11 by volunteer firemen's, ambulance or rescue organizations.

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

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

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

19 (1) The sale at retail or use of tangible personal property
20 (other than motor vehicles, trailers, semi-trailers, motor
21 boats, aircraft or other similar tangible personal property
22 required under either Federal law or laws of this Commonwealth

1 to be registered or licensed) or services sold by or purchased
2 from a person not a vendor in an isolated transaction or sold by
3 or purchased from a person who is a vendor but is not a vendor
4 with respect to the tangible personal property or services sold
5 or purchased in such transaction: Provided, That inventory and
6 stock in trade so sold or purchased, shall not be excluded from
7 the tax by the provisions of this subsection. Isolated
8 transactions include sales of tangible personal property or
9 services by volunteer firemen's, ambulance or rescue
10 organizations without limitation as to the number of times or
11 number of days the sales or series of sales are conducted.

12 * * *

13 Section 2. This act shall take effect immediately.