

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 625 Session of
1991

INTRODUCED BY BOWLEY, STEIGHNER, NOYE, PESCI, S. H. SMITH,
TRELLO, D. R. WRIGHT, HERMAN, COY, PRESTON, CAPPABIANCA,
BROUJOS AND BATTISTO, MARCH 12, 1991

REFERRED TO COMMITTEE ON FINANCE, MARCH 12, 1991

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 the definition of
11 "processing."

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

14 Section 1. Section 201(d)(8) 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 201. Definitions.--The following words, terms and
18 phrases when used in this Article II shall have the meaning
19 ascribed to them in this section, except where the context
20 clearly indicates a different meaning:

21 * * *

22 (d) "Processing." The performance of the following

1 activities when engaged in as a business enterprise:

2 * * *

3 (8) The harvesting of trees or the operation of a saw mill
4 or planing mill for the production of lumber or lumber products
5 for sale.

6 * * *

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