

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1522 Session of
1991

INTRODUCED BY TRELLO, DeWEESE AND EVANS, JUNE 3, 1991

REFERRED TO COMMITTEE ON FINANCE, JUNE 3, 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 imposition of the gross
11 receipts tax.

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

14 Section 1. Section 1101(a) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended
16 July 13, 1987 (P.L.317, No.58), is amended to read:

17 Section 1101. Imposition of Tax.--(a) General Rule.--Every
18 railroad company, pipeline company, conduit company, steamboat
19 company, canal company, slack water navigation company,
20 transportation company, and every other company, association,
21 joint-stock association, or limited partnership, now or
22 hereafter incorporated or organized by or under any law of this

1 Commonwealth as a public utility, or now or hereafter organized
2 or incorporated by any other state or by the United States or
3 any foreign government, and doing business in this Commonwealth
4 as a public utility, and every copartnership, person or persons
5 owning, operating or leasing to or from another corporation,
6 company, association, joint-stock association, limited
7 partnership, copartnership, person or persons, any railroad,
8 pipeline, conduit, steamboat, canal, slack water navigation, or
9 other device for the transportation of freight, passengers,
10 baggage, or oil, except taxicabs, motor buses and motor
11 omnibuses, and every limited partnership, association, joint-
12 stock association, corporation or company engaged in, or
13 hereafter engaged in, the transportation of freight or oil
14 within this State, and every telephone company, telegraph
15 company, express company, gas company, palace car company and
16 sleeping car company, now or hereafter incorporated or organized
17 by or under any law of this Commonwealth as a public utility, or
18 now or hereafter organized or incorporated by any other state or
19 by the United States or any foreign government and doing
20 business in this Commonwealth as a public utility, and every
21 limited partnership, association, joint-stock association,
22 copartnership, person or persons, engaged in telephone,
23 telegraph, express, [gas,] palace car or sleeping car business
24 in this Commonwealth as a public utility, shall pay to the State
25 Treasurer, through the Department of Revenue, a tax of forty-
26 four mills upon each dollar of the gross receipts of the
27 corporation, company or association, limited partnership, joint-
28 stock association, copartnership, person or persons, received
29 from passengers, baggage, and freight transported wholly within
30 this State, from telegraph or telephone messages transmitted

1 wholly within this State, from express, palace car or sleeping
2 car business done wholly within this State, or from the sales of
3 gas to the public from a public utility, except gross receipts
4 derived from sales to any municipality owned or operated public
5 utility and except gross receipts derived from the sales for
6 resale, to persons, partnerships, associations, corporations or
7 political subdivisions subject to the tax imposed by this act
8 upon gross receipts derived from such resale and from the
9 transportation of gas or oil done wholly within this State. The
10 gross receipts of gas companies shall include the gross receipts
11 from the sale of artificial and natural gas, but shall not
12 include gross receipts from the sale of liquefied petroleum gas.
13 For purposes of this section, gas companies shall mean only
14 those companies whose rates and conditions of service are
15 regulated by the Pennsylvania Public Utility Commission.

16 * * *

17 Section 2. This act shall be retroactive to March 4, 1971.

18 Section 3. This act shall take effect immediately.