## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL No. 2920 Session of 2002

INTRODUCED BY HABAY, BROWNE, BUNT, CAPPELLI, CAWLEY, CLARK, COLAFELLA, DALEY, EGOLF, GABIG, GEORGE, GRUCELA, HARPER, HENNESSEY, HERSHEY, HUTCHINSON, LAUGHLIN, LEDERER, LUCYK, McCALL, McNAUGHTON, MELIO, R. MILLER, PETRARCA, READSHAW, SCAVELLO, SCHULER, SHANER, STABACK, R. STEVENSON, TIGUE, WALKO AND YOUNGBLOOD, OCTOBER 16, 2002

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS, OCTOBER 16, 2002

## AN ACT

- Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An 1 act relating to tax reform and State taxation by codifying 2 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," exempting the purchase and sale of certain vehicles by disabled veterans. 11
- 12 The General Assembly of the Commonwealth of Pennsylvania
- 13 hereby enacts as follows:
- 14 Section 1. Section 204 of the act of March 4, 1971 (P.L.6,
- 15 No.2), known as the Tax Reform Code of 1971, is amended by
- 16 adding a clause to read:
- 17 Section 204. Exclusions from Tax.--The tax imposed by
- 18 section 202 shall not be imposed upon any of the following:
- 19 \* \* \*
- 20 (64) The sale at retail or use of motor vehicles specially

1	adapted for veterans who are totally and permanently disabled
2	and sold to veterans who receive a grant from the Veterans
3	Administration for the purchase and special adaptation of the
4	vehicles.
5	Section 2. This act shall take effect in 60 days.