

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 61

Session of  
2001

INTRODUCED BY HOLL, JANUARY 23, 2001

REFERRED TO FINANCE, JANUARY 23, 2001

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 for an exclusion from sales tax with  
11 regard to isolated transactions by charitable, volunteer and  
12 religious organizations and nonprofit educational  
13 institutions.

14 The General Assembly of the Commonwealth of Pennsylvania  
15 hereby enacts as follows:

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

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

21 (1) The sale at retail or use of tangible personal property  
22 (other than motor vehicles, trailers, semi-trailers, motor  
23 boats, aircraft or other similar tangible personal property

1 required under either Federal law or laws of this Commonwealth  
2 to be registered or licensed) or services sold by or purchased  
3 from a person not a vendor in an isolated transaction or sold by  
4 or purchased from a person who is a vendor but is not a vendor  
5 with respect to the tangible personal property or services sold  
6 or purchased in such transaction: Provided, That inventory and  
7 stock in trade so sold or purchased, shall not be excluded from  
8 the tax by the provisions of this subsection. Isolated  
9 transactions include sales of tangible personal property or  
10 services by charitable organizations, religious organizations,  
11 volunteer firefighters', ambulance or rescue organizations and  
12 nonprofit educational institutions, whether or not the property  
13 or services were purchased or donated for the specific purpose  
14 of resale if the sales occur no more frequently than three times  
15 in any calendar year and no more than a total of seven days in  
16 any calendar year.

17 \* \* \*

18 Section 2. This act shall take effect immediately.