

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 104 Session of 2001

INTRODUCED BY HOLL, JANUARY 29, 2001

REFERRED TO FINANCE, JANUARY 29, 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," excluding sales and uses by nonprofit
11 organizations for the blind from sales and use tax.

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

14 Section 1. Section 204(10) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended
16 April 23, 1998 (P.L.239, No.45), is amended to read:

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

19 * * *

20 (10) The sale at retail to or use by (i) any charitable
21 organization, nonprofit organization for the blind which
22 provides recreational and other activities for persons who are

1 blind, volunteer firemen's organization or nonprofit educational
2 institution, or (ii) a religious organization for religious
3 purposes of tangible personal property or services other than
4 pursuant to a construction contract: Provided, however, That the
5 exclusion of this clause shall not apply with respect to any
6 tangible personal property or services used in any unrelated
7 trade or business carried on by such organization or institution
8 or with respect to any materials, supplies and equipment used
9 and transferred to such organization or institution in the
10 construction, reconstruction, remodeling, renovation, repairs
11 and maintenance of any real estate structure, other than
12 building machinery and equipment, except materials and supplies
13 when purchased by such organizations or institutions for routine
14 maintenance and repairs.

15 * * *

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