

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1498 Session of  
2002

INTRODUCED BY WOZNIAK, KITCHEN, COSTA, O'PAKE, STOUT, HUGHES,  
PUNT, C. WILLIAMS, WAUGH, TARTAGLIONE AND MUSTO,  
JUNE 28, 2002

REFERRED TO FINANCE, JUNE 28, 2002

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 from tax construction materials for  
11 school buildings.

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

19 \* \* \*

20 (62) The sale at retail or use of any material to be used  
21 for the construction of school buildings.

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