

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 200 Session of  
2003

INTRODUCED BY MUNDY, BAKER, BELARDI, BISHOP, CAWLEY, CLYMER,  
CORRIGAN, COY, CRUZ, DAILEY, DALLY, DeWEESE, FAIRCHILD,  
FREEMAN, GORDNER, HARHAI, HERSHEY, HORSEY, LAUGHLIN, LEH,  
MAHER, McCALL, MELIO, NAILOR, READSHAW, ROSS, RUBLEY,  
RUFFING, SAINATO, SCAVELLO, SCRIMENTI, SEMMEL, B. SMITH,  
STABACK, SURRA, TANGRETTI, TIGUE, WALKO, WANSACZ, WATSON AND  
YOUNGBLOOD, FEBRUARY 11, 2003

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 11, 2003

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 exclusions from tax.

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

13 Section 1. Section 204 of the act of March 4, 1971 (P.L.6,  
14 No.2), known as the Tax Reform Code of 1971, is amended by  
15 adding a paragraph to read:

16 Section 204. Exclusions from Tax.--The tax imposed by  
17 section 202 shall not be imposed upon any of the following:

18 \* \* \*

19 (64) The sale at retail to or use by a construction

1 contractor employed by a public school district, of any  
2 materials and building supplies, other than heavy machinery or  
3 equipment, used in the construction, reconstruction, remodeling,  
4 repairs and maintenance of any public school building, facility  
5 or structure within this Commonwealth.

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