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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**HOUSE BILL**

**No. 1661** Session of  
2007

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INTRODUCED BY EACHUS, SIPTROTH, KORTZ, MUNDY, BRENNAN, MAHONEY,  
JAMES, KULA AND HORNAMAN, JULY 3, 2007

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REFERRED TO COMMITTEE ON FINANCE, JULY 3, 2007

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AN ACT

1 Amending the act of November 26, 1997 (P.L.508, No.55), entitled  
2 "An act providing for the tax exemption of institutions of  
3 purely public charity; exempting real property owned by  
4 State-related universities or Federal Government  
5 instrumentalities from taxation; providing for unfair  
6 competition; imposing penalties; and making repeals," further  
7 providing for the definition of "contribution."

8 The General Assembly of the Commonwealth of Pennsylvania  
9 hereby enacts as follows:

10 Section 1. The definition of "contribution" in section 3 of  
11 the act of November 26, 1997 (P.L.508, No.55), known as the  
12 Institutions of Purely Public Charity Act, is amended to read:

13 Section 3. Definitions.

14 The following words and phrases when used in this act shall  
15 have the meanings given to them in this section unless the  
16 context clearly indicates otherwise:

17 \* \* \*

18 "Contribution." The promise, grant, pledge or gift of money,  
19 property, goods, services, financial assistance or other similar  
20 remittance[.] that does not result in any direct or indirect

1 benefit to the institution or institution of purely public  
2 charity.

3 \* \* \*

4 Section 2. The amendment of the definition of "contribution"  
5 in section 3 of the act shall apply to all contributions made on  
6 or after the effective date of this section.

7 Section 3. This act shall take effect in 60 days.