
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 465 Session of
2013

INTRODUCED BY MACKENZIE, AUMENT, BOBACK, CAUSER, CONKLIN,
CUTLER, DAY, DENLINGER, DUNBAR, EVANKOVICH, EVERETT, FLECK,
GROVE, HAGGERTY, HAHN, HICKERNELL, KAUFFMAN, KNOWLES, KORTZ,
MAHONEY, MICOZZIE, MILLARD, MILLER, READSHAW, ROCK, ROSS,
SACCONE, SAINATO, SANTARSIERO, SAYLOR, SCHLOSSBERG, SIMMONS,
STEPHENS, SWANGER, TALLMAN, WATSON, GOODMAN, GILLEN, C.
HARRIS, KULA, GIBBONS, NEUMAN, MALONEY, BARRAR, PYLE,
GODSHALL, GABLER, COHEN, MATZIE, FARRY, TOEPEL, MOLCHANY, J.
HARRIS, TRUITT AND BRADFORD, JANUARY 30, 2013

REFERRED TO COMMITTEE ON FINANCE, JANUARY 30, 2013

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," in realty transfer tax, further providing for
11 definitions and for excluded transactions.

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

14 Section 1. Section 1101-C of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 by adding definitions to read:

17 Section 1101-C. Definitions.--The following words when used
18 in this article shall have the meanings ascribed to them in this
19 section:

1 * * *

2 "Volunteer emergency medical services agency." The term
3 shall have the same meaning as given to the term "volunteer
4 ambulance service" in 35 Pa.C.S. § 7802 (relating to
5 definitions).

6 "Volunteer fire company." As defined in 35 Pa.C.S. § 7802
7 (relating to definitions).

8 "Volunteer rescue company." As defined in 35 Pa.C.S. § 7802
9 (relating to definitions).

10 Section 2. Section 1102-C.3 of the act is amended by adding
11 a clause to read:

12 Section 1102-C.3. Excluded Transactions.--The tax imposed by
13 section 1102-C shall not be imposed upon:

14 * * *

15 (23) The merging, consolidating or conducting of a normal
16 sale or acquisition between two or more volunteer emergency
17 medical services agencies, volunteer fire companies or volunteer
18 rescue companies.

19 Section 3. The addition of section 1102-C.3(23) of the act
20 shall apply to transactions occurring on or after the effective
21 date of this section.

22 Section 4. This act shall take effect immediately.