

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, SACCONI, 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, BRADFORD, DAVIDSON AND CLYMER, JANUARY 30, 2013

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES, AS AMENDED, MARCH 12, 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

1 section:

2 * * *

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

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

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

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

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

15 * * *

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

20 (23) A TRANSFER OF REAL ESTATE: <--

21 (I) FOR NO OR NOMINAL CONSIDERATION FROM THE COMMONWEALTH OR
22 ANY OF ITS INSTRUMENTALITIES, AGENCIES OR POLITICAL SUBDIVISIONS
23 TO A VOLUNTEER EMERGENCY MEDICAL SERVICES AGENCY, VOLUNTEER FIRE
24 COMPANY OR VOLUNTEER RESCUE COMPANY; OR

25 (II) BETWEEN TWO OR MORE VOLUNTEER EMERGENCY MEDICAL
26 SERVICES AGENCIES, VOLUNTEER FIRE COMPANIES OR VOLUNTEER RESCUE
27 COMPANIES.

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

1 Section 4. This act shall take effect immediately.