

## 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, BRADFORD, DAVIDSON, CLYMER AND ENGLISH,  
JANUARY 30, 2013

SENATOR BRUBAKER, FINANCE, IN SENATE, AS AMENDED, MAY 1, 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) A transfer of real estate:

17 (i) for no or nominal consideration from the Commonwealth or  
18 any of its instrumentalities, agencies or political subdivisions  
19 to a volunteer emergency medical services agency, volunteer fire  
20 company or volunteer rescue company; or

21 (ii) between two or more volunteer emergency medical  
22 services agencies, volunteer fire companies or volunteer rescue  
23 companies.

24 Section 3. The addition of section 1102-C.3(23) of the act  
25 shall apply to transactions occurring on or after ~~the effective~~ <--  
26 ~~date of this section~~ NOVEMBER 1, 2011. <--

27 Section 4. This act shall take effect immediately.