

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1315 Session of
2013

INTRODUCED BY MATZIE, CALTAGIRONE, KOTIK, MILLARD, GIBBONS,
QUINN, KIRKLAND, COHEN, KULA AND KORTZ, MAY 1, 2013

REFERRED TO COMMITTEE ON FINANCE, 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 tax for education, further defining
11 "processing."

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

14 Section 1. The definition of "processing" in section 201(d)
15 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax
16 Reform Code of 1971, amended July 2, 2012 (P.L.751, No.85), is
17 amended by adding a subclause to read:

18 Section 201. Definitions.--The following words, terms and
19 phrases when used in this Article II shall have the meaning
20 ascribed to them in this section, except where the context
21 clearly indicates a different meaning:

22 * * *

1 (d) "Processing." The performance of the following
2 activities when engaged in as a business enterprise:

3 * * *

4 (19) The crushing, milling and sizing of fused aluminum
5 oxide.

6 * * *

7 Section 2. The addition of section 201(19) of the act shall
8 apply to taxable years beginning after December 31, 2007.

9 Section 3. This act shall take effect immediately.