
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 921 Session of
2013

INTRODUCED BY VOGEL AND WOZNIAK, MAY 17, 2013

REFERRED TO FINANCE, MAY 17, 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 sales and use tax, further providing for
11 definitions.

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

14 Section 1. Section 201(d) 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 a subclause to read:

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

21 * * *

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

1 * * *

2 (19) The crushing, milling and sizing of fused aluminum
3 oxide.

4 * * *

5 Section 2. This act shall take effect in 60 days.