

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 258 Session of 2015

INTRODUCED BY BAKER, JAMES, TOPPER, KAUFFMAN, BOBACK, BARRAR,
D. COSTA, WATSON, SAYLOR, GROVE, GABLER, GINGRICH,
M. K. KELLER, HICKERNELL, MAJOR AND ROEBUCK, FEBRUARY 2, 2015

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 2, 2015

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 exclusions from tax for a construction contract.

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

14 Section 1. Section 204 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, is amended by
16 adding a clause to read:

17 Section 204. Exclusions from Tax.--The tax imposed by
18 section 202 shall not be imposed upon any of the following:

19 * * *

20 (70) The sale at retail to or use by a contractor under a
21 construction contract with a school district, intermediate unit,
22 area vocational-technical school or charter school in this

1 Commonwealth of tangible personal property or services for the
2 project under the construction contract.

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