THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1222 Session of 2015

INTRODUCED BY DEASY, PASHINSKI, DUNBAR, DONATUCCI, BOBACK, COHEN, MACKENZIE, KNOWLES, METZGAR, JAMES, FREEMAN, RAVENSTAHL, HARKINS, CUTLER, BARRAR, BLOOM, GRELL, MURT, DAVIDSON, KORTZ, READSHAW, LONGIETTI, CAUSER, MULLERY, SNYDER, SCHLOSSBERG, TALLMAN, FEE, HARHAI, BIZZARRO, DeLUCA, EVERETT, CARROLL, CONKLIN, GABLER, SAINATO, D. COSTA, GIBBONS, BROWNLEE, MAHONEY, MCCARTER AND FARRY, MAY 14, 2015

REFERRED TO COMMITTEE ON FINANCE, MAY 14, 2015

AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing 3 taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain 7 employers, fiduciaries, individuals, persons, corporations 8 and other entities; prescribing crimes, offenses and 9 penalties," in tax for education, further providing for 10 exclusions. 11 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 (70) The sale at retail or use of firefighting equipment 20

- 1 when purchased by a paid or volunteer firefighter using personal
- 2 <u>funds</u>. At the time of purchase the firefighter shall provide
- 3 <u>identification showing his or her status as a firefighter. The</u>
- 4 <u>exclusion under this clause shall be included on any sales tax</u>
- 5 exclusion list made available to retailers.
- 6 Section 2. This act shall take effect in 60 days.