

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1358 Session of  
2015

INTRODUCED BY GROVE, MURT, ROZZI, YOUNGBLOOD, THOMAS, MILLARD,  
PHILLIPS-HILL, PEIFER, CAUSER, MARSICO, PICKETT, MARSHALL,  
BAKER, EVERETT, ZIMMERMAN, WARD, M. K. KELLER, HARHART,  
SIMMONS, GIBBONS, WARNER, JOZWIAK, LAWRENCE AND GILLEN,  
JUNE 24, 2015

REFERRED TO COMMITTEE ON FINANCE, JUNE 24, 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 exclusions from tax, excluding the sale of  
11 Christmas trees by Christmas tree farms from the sales tax.

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 of Christmas trees by Christmas tree  
21 farms.

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