
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 356 Session of
2017

INTRODUCED BY BAKER, BENNINGHOFF, MURT, ZIMMERMAN, WARD, BARRAR,
JAMES, MENTZER, B. MILLER, PEIFER, GABLER, PICKETT, EVERETT,
PHILLIPS-HILL AND WATSON, FEBRUARY 7, 2017

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 7, 2017

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 (71) 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.