
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2654 Session of
2018

INTRODUCED BY NESBIT, LONGIETTI, JAMES, MILLARD, DALEY, DRISCOLL
AND CALTAGIRONE, SEPTEMBER 21, 2018

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 21, 2018

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 realty transfer tax, further providing for
11 excluded transactions.

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

14 Section 1. Section 1102-C.3 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 paragraph to read:

17 Section 1102-C.3. Excluded Transactions.--The tax imposed by
18 section 1102-C shall not be imposed upon:

19 * * *

20 (25) Beginning on or after December 31, 2015, a transfer of
21 real estate by a housing authority created under the act of May
22 28, 1937 (P.L.955, No.265), referred to as the Housing

1 Authorities Law, to a nonprofit organization which is utilizing
2 the real estate for the purpose of Rental Assistance
3 Demonstration administered by the United States Department of
4 Housing and Urban Development under the Consolidated and Further
5 Continuing Appropriations Act, 2012 (Public Law 112-55, 125
6 Stat. 552).

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