
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1268 Session of
2018

INTRODUCED BY HUTCHINSON, MENSCH, REGAN, STEFANO AND VULAKOVICH,
SEPTEMBER 28, 2018

REFERRED TO FINANCE, SEPTEMBER 28, 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 strategic development areas, further providing
11 for sales and use tax and for local sales and use tax.

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

14 Section 1. Sections 2931-C and 2945-C of the act of March 4,
15 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, are
16 amended by adding subsections to read:

17 Section 2931-C. Sales and use tax.

18 * * *

19 (c) Exclusive use, consumption and utilization.--In making a
20 determination whether tangible personal property is for the
21 exclusive use, consumption and utilization by the qualified
22 business at its facility located within a strategic development

1 area, the Department of Revenue shall construe the term
2 "exclusive use, consumption and utilization" to include
3 incidental use of the tangible personal property by an employee
4 of the qualified business at a location other than the facility.

5 Section 2945-C. Local sales and use tax.

6 * * *

7 (b.1) Exclusive use, consumption and utilization.--In making
8 a determination whether tangible personal property is for the
9 exclusive use, consumption and utilization by the qualified
10 business at its facility located within a strategic development
11 area, the Department of Revenue and the political subdivision
12 imposing the tax shall construe the term "exclusive use,
13 consumption and utilization" to include incidental use of the
14 tangible personal property by an employee of the qualified
15 business at a location other than the facility.

16 * * *

17 Section 2. The General Assembly finds and declares that the
18 intent of the addition of sections 2931-C(c) and 2945-C(b.1) of
19 the act is to clarify existing law.

20 Section 3. This act shall take effect immediately.