

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1079 Session of
2019

INTRODUCED BY RADER, PEIFER, BERNSTINE, DIAMOND, DUNBAR,
GREINER, HELM, IRVIN, KAUFER, MARSHALL, MILLARD, MOUL, PYLE,
ROTHMAN, RYAN AND STAATS, APRIL 8, 2019

REFERRED TO COMMITTEE ON FINANCE, APRIL 8, 2019

AN ACT

1 Repealing the act of July 11, 1901 (P.L.668, No.337), entitled
2 "An act to amend an act, entitled "An act to provide revenue
3 by taxation," approved the fifteenth day of July, Anno Domini
4 one thousand eight hundred and ninety-seven."

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. The act of July 11, 1901 (P.L.668, No.337),
8 entitled "An act to amend an act, entitled "An act to provide
9 revenue by taxation," approved the fifteenth day of July, Anno
10 Domini one thousand eight hundred and ninety-seven," is
11 repealed:

12 [AN ACT

13 To amend an act, entitled "An act to provide revenue by
14 taxation," approved the fifteenth day of July, Anno Domini
15 one thousand eight hundred and ninety-seven.

16 Section 1. Be it enacted, &c., That no corporation or
17 limited partnership association organized for manufacturing
18 purposes, whose manufacturing plant or plants, in whole or in

1 part, are or may be leased to another corporation, limited
2 partnership, individual or individuals, shall, by reason of such
3 leasing, be deprived of the exemption from taxation upon its
4 capital stock, or any part thereof, to which under existing laws
5 it would be entitled if such lease had not been made.

6 All acts or parts of acts inconsistent herewith are hereby
7 repealed.]

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