

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 279 Session of 2021

INTRODUCED BY STEFANO, K. WARD, GORDNER, AUMENT, HUTCHINSON,  
 ARGALL, BROOKS, PHILLIPS-HILL, J. WARD, COSTA, SCHWANK,  
 TARTAGLIONE, BOSCOLA, SANTARSIERO, BARTOLOTTA, MARTIN,  
 MASTRIANO, YUDICHAK, PITTMAN, BAKER, REGAN AND YAW,  
 FEBRUARY 24, 2021

REFERRED TO FINANCE, FEBRUARY 24, 2021

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.

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 (74) The sale at retail or use of accessory equipment,  
 21 communications equipment or protective equipment when purchased

1 by a paid or volunteer firefighter who uses personal funds and,  
2 at the time of purchase, provided identification showing the  
3 individual's status as a firefighter. The exclusion under this  
4 clause shall be included on any sales tax exclusion list made  
5 available to retailers and shall not apply if the cost of the  
6 accessory equipment, communications equipment or protective  
7 equipment is paid by the firefighter's fire company or any other  
8 entity. For purposes of this clause, the following terms or  
9 phrases shall have the following meanings:

10 (i) "accessory equipment" means firefighting, ambulance and  
11 rescue equipment necessary to carry out the ordinary functions  
12 of supporting fire, life and rescue activities;

13 (ii) "communications equipment" means a voice or original  
14 transmission system required to support the operation of a  
15 volunteer fire company, volunteer ambulance service and  
16 volunteer rescue squad; and

17 (iii) "protective equipment" means equipment used by  
18 firefighters, volunteer ambulance service personnel or volunteer  
19 rescue service personnel to protect their person from injury  
20 while performing their functions, including, but not limited to,  
21 helmets, turnout coats and pants, boots, eye shields, gloves and  
22 self-contained respiratory protection units.

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