

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 102 Session of 2023

INTRODUCED BY STEFANO, BARTOLOTTA, BROOKS, PHILLIPS-HILL, COSTA, TARTAGLIONE, SCHWANK, HUTCHINSON, PENNYCUICK, BOSCOLA AND SANTARSIERO, JANUARY 12, 2023

REFERRED TO FINANCE, JANUARY 12, 2023

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 (76) The sale at retail or use of accessory equipment,
 21 communications equipment or protective equipment when purchased
 22 by a paid or volunteer firefighter or a member of the special

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

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

14 (ii) "Communications equipment" means a voice or original
15 transmission system required to support the operation of a
16 volunteer fire company, volunteer ambulance service and
17 volunteer rescue squad or a special fire police unit.

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

25 (iv) "Special fire police" means special fire police as
26 specified under 35 Pa.C.S. Ch. 74 Subch. D (relating to special
27 fire police).

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