

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2386 Session of 2022

INTRODUCED BY B. MILLER, PASHINSKI, RYAN, STAMBAUGH, ROTHMAN, SMITH, MILLARD, GLEIM, GREINER, ZIMMERMAN, ROWE, GUENST, OWLETT, FEE, RADER AND MOUL, MARCH 8, 2022

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES, AS AMENDED, APRIL 12, 2022

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(72) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 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 (72) The sale at retail of building and fencing materials
21 and supplies used for the construction or repair of an animal

1 housing facility or for fencing to confine livestock or poultry,
2 regardless if the sale is made to the purchaser directly or
3 pursuant to a construction contract[.] or if the materials and
4 supplies are used for an animal housing facility or FOR <--
5 LIVESTOCK OR POULTRY fencing that is permanent or temporary.

6 * * *

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