

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2597 Session of 2022

INTRODUCED BY MARKOSEK, KIRKLAND, SCHLOSSBERG, MADDEN, BOBACK,
GREINER, PISCIOTTANO, BENHAM, T. DAVIS, DELLOSO,
R. MACKENZIE, SANCHEZ, McNEILL, KOSIEROWSKI, HENNESSEY,
MERSKI, HILL-EVANS, ROZZI, DeLUCA, LONGIETTI, GILLEN, KINSEY,
GUZMAN, SCHLEGEL CULVER, OWLETT AND CIRESI, MAY 13, 2022

REFERRED TO COMMITTEE ON FINANCE, MAY 13, 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 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 firefighting equipment
21 when purchased by a paid or volunteer firefighter using personal

1 funds. At the time of purchase, the firefighter shall provide
2 identification showing his or her status as a firefighter. The
3 exclusion under this clause shall be included on any sales tax
4 exclusion list made available to retailers.

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