
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 448 Session of
2023

INTRODUCED BY MARKOSEK, MADDEN, KINSEY, SANCHEZ, CIRESI, HILL-
EVANS, SCHLOSSBERG, IRVIN, HARKINS, RADER, R. MACKENZIE,
SIEGEL, PISCIOTTANO, McNEILL, MENTZER, DEASY, SAPPEY,
STRUZZI, DELLOSO, GILLEN AND FREEMAN, MARCH 16, 2023

REFERRED TO COMMITTEE ON FINANCE, MARCH 16, 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 firefighting equipment
21 when purchased by an individual who is a paid or volunteer

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

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