

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 325 Session of 2021

INTRODUCED BY J. WARD, LANGERHOLC, STEFANO, BARTOLOTTA, REGAN,
 PHILLIPS-HILL, VOGEL, MASTRIANO, PITTMAN, BAKER AND
 HUTCHINSON, MARCH 10, 2021

REFERRED TO FINANCE, MARCH 10, 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 paragraph 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 a "multipurpose
 21 agricultural vehicle," as defined in 75 Pa.C.S. § 102 (relating
 22 to definitions), in accordance with 75 Pa.C.S. § 1302(17)

1 (relating to vehicles exempt from registration) operated for the
2 benefit of or pursuant to the operation of a farm owned or
3 operated by the owner of the vehicle or a business whose
4 enterprises and activities are considered part of farming. For
5 the purpose of this subsection, the use of a multipurpose
6 agricultural vehicle in farming includes repairing and
7 maintaining buildings, including houses, garages, barns,
8 stables, greenhouses, mushroom houses and storehouses, fences
9 and stanchions permanently affixed to real estate, as well as
10 transporting farming personnel, collecting, conveying or
11 transporting property to be used in farming and transporting or
12 conveying the farm product after the final farming operation,
13 which includes, but does not extend beyond, the operation of
14 packaging for the ultimate consumer and storage.

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