

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 339 Session of 2013

INTRODUCED BY SCHWANK, TARTAGLIONE, FARNESE, BREWSTER, YUDICHAK, SMITH, WARD, ERICKSON, HUGHES, RAFFERTY, VULAKOVICH, FONTANA, SOLOBAY, WOZNIAK, WAUGH, COSTA, BAKER AND BOSCOLA, JANUARY 30, 2013

REFERRED TO FINANCE, JANUARY 30, 2013

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," further providing for excluded transactions.

11 The General Assembly of the Commonwealth of Pennsylvania
 12 hereby enacts as follows:

13 Section 1. Section 1102-C.3 of the act of March 4, 1971
 14 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
 15 by adding a clause to read:

16 Section 1102-C.3. Excluded Transactions.--The tax imposed by
 17 section 1102-C shall not be imposed upon:

18 * * *

19 (23) A transfer between a nonprofit volunteer fire, rescue
 20 or ambulance organization to a successor volunteer nonprofit
 21 organization formed to provide volunteer fire, rescue or

1 ambulance services in the municipality.

2 Section 2. The addition of section 1102-C.3(23) shall apply
3 retroactively to all transfers made on or after November 1,
4 2011.

5 Section 3. This act shall take effect in 60 days.