

## No. 174

## AN ACT

## HB 494

Amending the act of March 6, 1956 (P.L.1228), entitled, as amended, "An act to provide revenue for purposes of public education by imposing a tax on the sale, use, storage, rental or consumption of personal property and certain services and upon the occupancy of hotel rooms; providing for certain exclusions; providing for licenses, reports and payment of tax, interest and penalties, assessments, collections, liens, reviews and appeals; prescribing crimes and offenses and penalties therefor; providing for the application of general laws in the administration and enforcement of this act; conferring powers and imposing duties upon the Department of Revenue, public officers, manufacturers, wholesalers, retailers, operators, corporations, partnerships, associations and individuals and making an appropriation," excluding rendering of services and transfer of tangible personal property used in the propagation and raising of ranch raised fur-bearing animals from taxation.

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

Section 1. Subdivision (b) of the second paragraph of subclause (7) of clause (j) of section 2, act of March 6, 1956 (P.L.1228), known as the "Tax Act of 1963 for Education," amended August 23, 1961 (P.L.1092), is amended to read:

Section 2. Definitions.—The following words, terms and phrases when used in this act shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

\* \* \*

(j) "Sale at Retail." \* \* \*

(7) \* \* \*

The term "sale at retail" shall not include (a) any such transfer or rendition of services for the purpose of resale, or (b) such rendition of services or the transfer of tangible personal property including, but not limited to, machinery and equipment and parts and foundations therefor and supplies to be used or consumed directly in any of the operations of

\* \* \*

(b) Farming, dairying, agriculture, horticulture or floriculture when engaged in as a business enterprise. *The term "farming" shall include the propagation and raising of ranch raised fur-bearing animals.*

\* \* \*

Section 2. This act shall take effect immediately.

APPROVED—The 21st day of July, A. D. 1970.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly  
No. 174.

A handwritten signature in black ink, appearing to read "Joseph P. Kelly, Jr.", written in a cursive style.

*Secretary of the Commonwealth.*