

No. 186

AN ACT

SB 1580

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," further defining the term "processing."

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

Section 1. Subsection (c) of section 602, act of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971," is amended by adding a clause to read:

Section 602. Imposition of Tax.—\* \* \*

(c) The term processing, as used in this section, shall mean and be limited to the following activities when engaged in as a business enterprise:

\* \* \*

*(14) The salvaging, recycling or reclaiming used materials to be recycled into a manufacturing process.*

\* \* \*

Section 2. This act shall take effect immediately.

APPROVED—The 20th day of July, A. D. 1974.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 186.



*Secretary of the Commonwealth.*