

No. 192

AN ACT

HB 1458

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 "use."

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

Section 1. Clause (o) of section 201, act of March 2, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971," is amended by adding a subclause to read:

Section 201. Definitions.—The following words, terms and phrases when used in this Article II shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

* * *

(o) "Use."

* * *

(8) The term "use" shall not include the providing of a motor vehicle to a nonprofit private or public school to be used by such a school for the sole purpose of driver education.

* * *

Section 2. This act shall take effect immediately and shall be retroactive to March 4, 1971.

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. 192.



Secretary of the Commonwealth.