

No. 255

AN ACT

HB 1797

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 providing for exclusions from the tax for education.

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

Section 1. Section 204, 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 204. Exclusions from Tax.—The tax imposed by section 202 shall not be imposed upon

* * *

(36) The sale at retail or use of rail transportation equipment used in the movement of personalty.

Section 2. This act shall take effect immediately.

APPROVED—The 17th day of October, A. D. 1974.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 255.



Secretary of the Commonwealth.