

No. 1985-100

AN ACT

HB 1100

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," excluding from the tax materials used by nonprofit organizations for purposes of commemoration and memorialization of historical events.

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

Section 1. Section 204 of the 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

* * *

(45) The sale at retail or use of materials used in the construction and erection of objects purchased by not-for-profit organizations for purposes of commemoration and memorialization of historical events, provided that the object is erected upon publicly owned property or property to be conveyed to a public entity upon the commemoration or memorialization of the historical event.

Section 2. This act shall apply retroactively to the calendar years 1983, 1984, 1985 and to all calendar years thereafter. If applicable, the Department of Revenue is directed to issue refunds of the tax collected in the calendar years 1983, 1984 and 1985 for the materials described in section 204(45) upon proper receipt of a petition for refund.

Section 3. The provisions of this act are severable. If any provision of this act or its application to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this act which can be given effect without the invalid provision or application.

Section 4. This act shall take effect immediately.

APPROVED—The 19th day of December, A. D. 1985.

DICK THORNBURGH