

LAWS
OF THE
COMMONWEALTH OF PENNSYLVANIA

No. 1
AN ACT

HB 2204

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," providing for exclusions from the tax.

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

Section 1. Clauses (d), (d.1) and (d.2) of section 203, act of March 6, 1956 (P. L. 1228), known as the "Tax Act of 1963 for Education," added or amended May 29, 1963 (P. L. 49), are amended to read:

Section 203. Exclusions from Tax.—The tax imposed by section 201 shall not be imposed upon.—

* * *

(d) The sale at retail or use of materials to be incorporated into and made a part of real estate pursuant to a contract for the construction, reconstruction, remodeling, repairing, maintenance or sale of such real estate, when the contract is, either at a fixed price not subject to change or modification, or entered into pursuant to the obligation of a formal written bid which cannot be altered or withdrawn, and, in either case, such contract was entered into or such bid made on or after March 7, 1956, but prior to April 15, 1959, shall be exempt from the additional one-half of one per cent of tax imposed by section 201 of this act as amended April 15, 1959 (P. L. 20), and from the additional one-half of one per cent of tax imposed by section 201 of this act as amended August 20, 1959 (P. L. 729), and from the additional one per cent of tax imposed by section 201 of this act

as amended [hereby:] May 29, 1963 (P. L. 49) and from the additional one per cent of tax imposed by section 201 of this act by amendment effective January 1, 1968: Provided, however, That the exemption granted by this subclause shall not be claimed by the purchaser from any vendor but shall be claimed only by the filing of a refund petition with the department as provided by section 552 of this act.

(d.1) The sale at retail or use of materials to be incorporated into and made a part of real estate pursuant to a contract for the construction, reconstruction, remodeling, repairing, maintenance or sale of such real estate when the contract is, either at a fixed price not subject to change or modification, or entered into pursuant to the obligation of a formal written bid which cannot be altered or withdrawn, and, in either case, such contract was entered into or such bid made on or after April 15, 1959, but prior to August 20, 1959, shall be exempt from the additional one-half of one per cent of tax imposed by section 201 of this act as amended August 20, 1959 (P. L. 729), and from the additional one per cent of tax imposed by section 201 of this act as amended [hereby:] May 29, 1963 (P. L. 49) and from the additional one per cent of tax imposed by section 201 of this act by amendment effective January 1, 1968: Provided, however, That the exemption granted by the subclause shall not be claimed by the purchaser from any vendor but shall be claimed only by the filing of a refund petition with the department as provided by section 552 of this act.

(d.2) The sale at retail or use of materials to be incorporated into and made a part of real estate pursuant to a contract for the construction, reconstruction, remodeling, repairing, maintenance or sale of such real estate when the contract is, either at a fixed price not subject to change or modification, or entered into pursuant to the obligation of a formal written bid which cannot be altered or withdrawn, and, in either case, such contract was entered into or such bid made on or after August 20, 1959, but prior to [the effective date of this amendment] June 1, 1963 shall be exempt from the additional one per cent of tax imposed by section 201 of this act as amended [hereby:] May 29, 1963 (P. L. 49) and from the additional one per cent of the tax imposed by section 201 of this act by amendment effective January 1, 1968: Provided, however, That the exemption granted by this subclause shall not be claimed by the purchaser, from any vendor but shall be claimed only by the filing of a refund petition with the department as provided by section 552 of this act.

* * *

Section 2. Section 203 of the act is amended by adding, after clause (d.2), a new clause to read:

Section 203. Exclusions from Tax.—The tax imposed by section 201 shall not be imposed upon—

* * *

(d.3) The sale at retail or use of materials to be incorporated into and made a part of real estate pursuant to a contract for the construction, reconstruction, remodeling, repairing, maintenance or sale of such real estate when the contract is, either at a fixed price not subject to change or modification, or entered into pursuant to the obligation of a formal written bid which cannot be altered or withdrawn, and, in either case, such contract was entered into or such bid made on or after June 1, 1963, but prior to January 1, 1968, shall be exempt from the additional one per cent of tax imposed by section 201 of this act by amendment effective January 1, 1968: Provided, however, That the exemption granted by this subclause shall not be claimed by the purchaser from any vendor but shall be claimed only by the filing of a refund petition with the department as provided by section 552 of this act.

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Section 3. This act shall take effect immediately.

APPROVED—The 12th day of January, A.D. 1968.

RAYMOND P. SHAFER

No. 2
AN ACT

SB 405

Amending the act of March 10, 1949 (P. L. 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," clarifying provisions of law relating to incompatible offices.

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

Section 1. Section 322, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," amended January 5, 1952 (P. L. 1827), is amended to read: