

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 167 Session of 2023

INTRODUCED BY R. MACKENZIE, HAMM, M. BROWN, JOZWIAK, KAUFER, RYNCAVAGE, HOGAN, ROWE, LEADBETER, GILLEN, STRUZZI, ADAMS, CIRESI, D'ORSIE, ECKER, FINK, GLEIM, GUENST, KAUFFMAN, KUTZ, M. MACKENZIE, MARCELL, MOUL, E. NELSON, OWLETT, PICKETT, PROBST, RADER, SCHLEGEL AND STAMBAUGH, APRIL 24, 2023

REFERRED TO COMMITTEE ON FINANCE, APRIL 24, 2023

AN ACT

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

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

14 Section 1. Section 201 of the act of March 4, 1971 (P.L.6,  
 15 No.2), known as the Tax Reform Code of 1971, is amended by  
 16 adding clauses to read:

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

21 \* \* \*

1 (vvv) "Volunteer EMS company." Any nonprofit chartered  
2 corporation, association or organization located in this  
3 Commonwealth, which is licensed by the Department of Health and  
4 is not associated or affiliated with any hospital, unless  
5 recognized in accordance with 35 Pa.C.S. § 7823 (relating to  
6 award of grants), and which is regularly engaged in the  
7 provision of emergency medical services, including basic life  
8 support or advanced life support services and advanced life  
9 support squads as defined in 28 Pa. Code § 1027.1 (relating to  
10 general provisions). The term "volunteer EMS company" shall not  
11 include any corporation, association or organization that is  
12 primarily engaged in the operation of invalid coaches which are  
13 intended for the routine transport of persons who are  
14 convalescent or otherwise nonambulatory and do not ordinarily  
15 require emergency medical treatment while in transit.

16 (www) "Volunteer fire company." A nonprofit chartered  
17 corporation, association or organization located in this  
18 Commonwealth which provides fire protection or rescue services  
19 and which may offer other voluntary emergency services within  
20 this Commonwealth. Voluntary emergency services provided by a  
21 volunteer fire company may include voluntary ambulance and  
22 voluntary rescue services.

23 (xxx) "Volunteer rescue company." A nonprofit chartered  
24 corporation, association or organization located in this  
25 Commonwealth that provides rescue services as part of the  
26 response to fires or vehicle accidents within this Commonwealth.

27 Section 2. Section 204 of the act is amended by adding a  
28 clause to read:

29 Section 204. Exclusions from Tax.--The tax imposed by  
30 section 202 shall not be imposed upon any of the following:

1 \* \* \*

2 (76) The sale at retail or use of protective equipment by  
3 members of a volunteer EMS company, volunteer fire company or  
4 volunteer rescue company. For the purposes of this clause, the  
5 term "protective equipment" shall mean any equipment used by  
6 volunteer firefighters, volunteer ambulance service personnel or  
7 volunteer rescue service personnel to protect their person from  
8 injury while performing their functions, including, but not  
9 limited to, helmets, turnout coats and pants, boots, eyeshields,  
10 gloves and self-contained respiratory protection units.

11 Section 3. The addition of section 204(76) of the act shall  
12 apply to sales at retail or uses on or after July 1, 2023.

13 Section 4. This act shall take effect immediately.