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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2491 Session of  
2024

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INTRODUCED BY PROKOPIAK, HILL-EVANS, GIRAL, SANCHEZ, POWELL,  
BOYD, PIELLI, ROZZI, CERRATO, CEPEDA-FREYTIZ, WAXMAN, CURRY,  
BOROWSKI AND D. WILLIAMS, JULY 11, 2024

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REFERRED TO COMMITTEE ON FINANCE, JULY 11, 2024

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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 exclusions from tax.

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

14 Section 1. Section 204 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 a clause to read:

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

19 \* \* \*

20 (76) The sale at retail to or use by a construction  
21 contractor of building materials, supplies and services thereto  
22 that are used for construction, reconstruction, remodeling,

1 repairing and maintenance of affordable housing projects. As  
2 used in this paragraph, the term "affordable housing" is as  
3 defined in section 1902-A.

4 Section 2. This act shall take effect in 60 days.