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House of Representatives
COMMONWEALTH OF PENNSYLVANIA
HARRISBURG

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MEMORANDUM

TO: All Members of the House of Representatives

FROM: Representative Thomas A. Tangretti

DATE: March 14, 2005

SUBJECT: Re-introduction of Legislation:
EXEMPTION FOR FIRE DEPARTMENTS FROM TRANSFER TAXES

In the coming weeks, I plan to reintroduce legislation, previously House Bill 463, that amends the Tax Reform Code of 1971 to exempt transfers between a municipality and a fire department or similar firefighting organization from transfer taxes.

The need for this legislation came to my attention when a borough in my district conveyed property to a local volunteer fire company so the fire company could have a much needed garage. The conveyance took place in order to allow the fire company to perform restoration work without having to bid the work. In turn, however, the Department of Revenue determined the fire company would be required to pay a transfer tax on the conveyance. Accordingly, the fire company found this imposed transfer tax to be a significant financial hardship.

Current law already provides for many exemptions to transfers. Clearly, given the valuable work of our local fire companies and their scarce financial resources, transfers between municipalities and fire companies should also be added to the current provisions.

Previous co-sponsors of this legislation include: Casorio, Costa, Daley, DeWeese, Bard, Belardi, Belfanti, Cappelli, Cawley, Corrigan, Cruz, Eachus, Freeman, Gabig, Goodman, Grucela, Harhai, Harper, Horsey, James, Kotik, Laughlin, Levdansky, Lewis, McIlhattan, Melio, Micozzie, S. Miller, Pallone, Petrarca, Petrone, Pistella, Ross, Sainato, Sather, Saylor, Scavello, Scrimenti, Shaner, Solobay, Staback, Thomas, Tigie, Travaglio, Walko, Washington, Wojnaroski, Youngblood, Yudichak, Reichley, and Payne.

If you are interested in co-sponsoring this legislation, please contact Cynthia Clory at 3-5963 or cclory@pahouse.net.