

CHAPTER 45. PUBLIC UTILITIES

- Sec.
45.1. Exemption of electric cooperative corporations.
45.2. Automobiles for attorneys.
45.3. Street repairs.

Source

The provisions of this Chapter 45 adopted September 8, 1972, effective September 9, 1972, 2 Pa.B. 1686, unless otherwise noted.

§ 45.1. Exemption of electric cooperative corporations.

Corporations formed under 15 Pa.C.S. §§ 7301—7359 (relating to the Electric Cooperative Law of 1990) are by reason of 15 Pa.C.S. § 7333 (relating to license fee; exemption from excise taxes) exempt from the payment of sales and use tax under the provisions of Article II of the TRC (72 P. S. §§ 7201—7282). The corporations shall furnish their vendors with an exemption certificate setting forth that they are corporations formed under the Electric Cooperative Corporation Act and that they are therefore exempt from the sales and use tax imposed by that act on purchases of property to be used in the activities of the corporations.

Source

The provisions of this § 45.1 adopted September 8, 1972, effective September 9, 1972, 2 Pa.B. 1686; amended March 2, 1973, effective March 3, 1973, 3 Pa.B. 416.

Cross References

This section cited in 61 Pa. Code § 47.17 (relating to lease or rental of vehicles and rolling stock); and 61 Pa. Code § 58.13 (relating to carpeting and other floor coverings).

§ 45.2. Automobiles for attorneys.

Autos purchased by a public utility for use by its attorneys in checking rights-of-way and settling claims for condemnation suits are not used directly in producing, delivering or rendering a public utility service, and are subject to tax.

Source

The provisions of this § 45.2 adopted September 8, 1972, effective September 9, 1972, 2 Pa.B. 1686.

§ 45.3. Street repairs.

(a) *General.* This section has been revised as a result of the decision rendered in *Equitable Gas v. Commonwealth*, 18 Pa. Commw. 418 (1975), which held that the purchase of paving materials used by a public utility incidental to the construction, reconstruction, paving or repair of public roads as a result of excavation necessitated by the installation or repair of the public utility facility under the public roads is a use of tangible personal property directly related to the rendi-

tion of a public utility service and, therefore, comes within the exclusions in the Tax Act of 1963 for Education (72 P. S. §§ 3403-1—3403-605) (Repealed).

(b) *Scope of exclusions.* The scope of exclusions for the purchase of road paving materials prior to March 4, 1971, shall be as follows:

(1) The purchase of road paving materials prior to March 4, 1971, by a person engaged in the business of rendering a public utility service is not subject to Pennsylvania sales tax, if the paving materials are incidental to the construction, reconstruction, paving or repair of public roads damaged as a result of excavation necessitated by the installation or repair of the public utility facility beneath the public roads.

(2) The purchase of road paving materials on behalf of a public utility under or in fulfillment of a written fixed price sales contract or construction contract or formal bid is not subject to Pennsylvania sales tax, if the paving materials are incidental to the construction, reconstruction, paving or repair of public roads damaged as a result of excavation necessitated by the installation or repair of the public utility facility beneath the public roads.

Source

The provisions of this § 45.3 adopted September 8, 1972, effective September 9, 1972, 2 Pa.B. 1686; amended January 7, 1977, January 8, 1977, 7 Pa.B. 76; amended March 19, 1993, effective March 20, 1993, 23 Pa.B. 1322. Immediately preceding text appears at serial pages (149613) to (149614).

[Next page is 46-1.]