

CHAPTER 48. EXEMPT ORGANIZATIONS

- Sec.
48.1. Utility services used by exempt organizations.
48.2. [Reserved].
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48.4. Credit unions.

Source

The provisions of this Chapter 48 adopted September 8, 1972, effective September 9, 1972, 2 Pa.B. 1686, unless otherwise noted.

§ 48.1. Utility services used by exempt organizations.

The sale at retail or use of fuel oil, petroleum products, steam, natural, manufactured or bottled gas, or electricity or telephone services by a charitable, volunteer firemen's, or religious organization, or nonprofit educational institution for use in conjunction with its exempt activities is not subject to tax. The organizations are required to tender to their suppliers an exemption certificate in lieu of the payment of tax.

Source

The provisions of this § 48.1 adopted September 8, 1972, effective September 9, 1972, 2 Pa.B. 1686.

§ 48.2. [Reserved].**Source**

The provisions of this § 48.2 adopted September 8, 1972, effective September 9, 1972, 2 Pa.B. 1686; reserved March 24, 2000, effective March 25, 2000, 30 Pa.B. 1654. Immediately preceding text appears at serial pages (117867) to (117868).

§ 48.3. [Reserved].**Source**

The provisions of this § 48.3 adopted September 8, 1972, effective September 9, 1972, 2 Pa.B. 1686; amended April 24, 1987, effective April 25, 1987, 17 Pa.B. 1665; reserved March 24, 2000, effective March 25, 2000, 30 Pa.B. 1654. Immediately preceding text appears at serial pages (117868) to (117869).

§ 48.4. Credit unions.

(a) Federal Credit Unions organized under the provisions of the Federal Credit Union Act (12 U.S.C.A. § 1751 et seq.) and Pennsylvania Credit Unions formed and incorporated under the provisions of the Credit Union Act (15 P. S. §§ 12301—12333) are exempt from sales tax and Hotel Occupancy Tax under a Stipulation for Judgment in *Commonwealth v. Pacedoc Federal Credit Union*, 500 C.D. 1966.

(b) A Federal Credit Union which is not formed or organized under the Federal Credit Union Act (12 U.S.C.A. § 1751 et seq.) is presumed to be subject to sales, Use and Hotel Occupancy Tax unless it is an agency of the United States Government or an exemption is extended to the organization by the law under which it is created.

(c) State Credit Unions which are not formed or organized under the Credit Union Act are presumed to be subject to sales, use and hotel occupancy tax unless an exemption is extended to the organization by the law under which it is created. However, a State Credit Union which is not formed under the Credit Union Act but is an agency of the Commonwealth or its political subdivisions is exempt from sales and use tax, but shall pay Hotel Occupancy Tax.

Source

The provisions of this § 48.4 adopted September 8, 1972, effective September 9, 1972, 2 Pa.B. 1686; amended April 26, 1974, effective April 27, 1974, 4 Pa.B. 828.

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).

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