

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 762 Session of 2025

INTRODUCED BY HAMM, PICKETT, COOK, M. MACKENZIE, GREINER,  
KAUFFMAN, ZIMMERMAN, GILLEN, BASHLINE, KUZMA, KENYATTA, ROWE,  
CIRESI, METZGAR, LEADBETER, RIGBY, STAMBAUGH, STEELE, OWLETT,  
GLEIM, RADER AND SIEGEL, MARCH 3, 2025

REFERRED TO COMMITTEE ON FINANCE, MARCH 3, 2025

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 does not include any corporation,  
11 association or organization that is primarily engaged in the  
12 operation of invalid coaches which are intended for the routine  
13 transport of persons who are convalescent or otherwise  
14 nonambulatory and do not ordinarily require emergency medical  
15 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       (77) 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 helmets,  
9 turnout coats and pants, boots, eyeshields, gloves and self-  
10 contained respiratory protection units.

11       Section 3. The addition of section 204(77) of the act shall  
12 apply to sales at retail or uses on or after July 1, 2025.

13       Section 4. This act shall take effect immediately.