

FISCAL NOTE

May 16, 2022

Bill No:	SB 279	Printer's No:	735	Sponsor:	Stefano (R)
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COST / (SAVINGS)

Fund (s)	2021-22	2022-23
General Fund	See "FISCAL IMPACT"	See "FISCAL IMPACT"

SUMMARY: This bill amends the Tax Reform Code providing for exclusions from tax.

ANALYSIS: SB 279 exempts accessory, communications and protective equipment purchased with personal funds by a firefighter or special fire police member from sales and use tax (SUT) at sale at retail.

FISCAL IMPACT: This bill has a fiscal impact of \$1.0 million in the first full fiscal year of implementation and \$1.1 million in each out year in foregone SUT revenue.

Total firefighters in Pennsylvania	43,320
Utilization rate	86 percent, or 37,255
Amount spent on equipment	\$100 or less: 20 percent \$101-\$500: 55 percent \$501-\$1,000: 17 percent More than \$1,000: 8 percent
Revenue Effect	First full fiscal year: \$1.0 million Out years: \$1.1 million