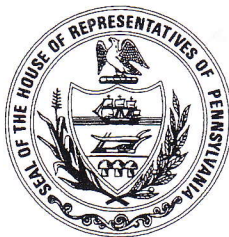


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# House of Representatives

COMMONWEALTH OF PENNSYLVANIA  
HARRISBURG

## MEMORANDUM

To: All Members of the House of Representatives

From: Representative Gary Haluska

Date: January 31, 2011

Subject: **Firefighter Sales Tax Exemption**

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In the near future, I plan to introduce legislation that would exempt individual firefighters from paying sales tax on personal purchases of firefighter equipment.

As you may already know, under Section 204 of the Tax Reform Code of 1971, fire departments are exempt from paying sales tax on purchases made for the department. However, while firefighters routinely buy their own helmets, suits, etc, for their jobs, they are not exempt and are required to pay the state sales tax of 6%. These brave men and women put their lives on the line to help protect and save Pennsylvanians every day. I believe it is unjust for the state to require them to pay sales tax on items they are buying to use to help keep our communities safe.

If you would like join us in co-sponsoring this important piece of legislation, please contact Marilyn Juran at [mjuran@pahouse.net](mailto:mjuran@pahouse.net).