## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 1280 Session of 2015

INTRODUCED BY HANNA, BISHOP, THOMAS, ROZZI, McNEILL AND V. BROWN, JUNE 5, 2015

REFERRED TO COMMITTEE ON CONSUMER AFFAIRS, JUNE 5, 2015

## AN ACT

| 1<br>2<br>3<br>4<br>5<br>6<br>7<br>8<br>9<br>10 | Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," providing for prohibition of a plastic bag ban, fee, surcharge or tax. |
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| 12  | The General Assembly of the Commonwealth of Pennsylvania   |
| 13  | hereby enacts as follows:  |
| 14  | Section 1. The act of March 4, 1971 (P.L.6, No.2), known as  |
| 15  | the Tax Reform Code of 1971, is amended by adding an article to  |
| 16  | read:  |
| 17  | <u>ARTICLE XXIX-G</u>  |
| 18  | PROHIBITION OF A PLASTIC BAG BAN, FEE, SURCHARGE OR TAX  |
| 19  | Section 2901-G. Scope.   |
| 20  | This article prohibits the imposition of a ban, fee,   |
| 21  | surcharge or tax on the provision of plastic bags at the point   |
| 2.2   | of sale of consumer goods in this Commonwealth.  |

- 1 Section 2902-G. Definitions.
- 2 The following words and phrases when used in this article
- 3 shall have the meanings given to them in this section unless the
- 4 <u>context clearly indicates otherwise:</u>
- 5 "Consumer good." A good that is sold at retail to a
- 6 purchaser for personal consumption or household use.
- 7 "Department." The Department of Revenue of the Commonwealth.
- 8 "Plastic bag." A bag or pouch of flexible packaging made of
- 9 thin, flexible, plastic film that is designed and intended to be
- 10 used for the carrying of goods purchased at a retail
- 11 <u>establishment and that is provided to the purchaser by the</u>
- 12 retail establishment at the point of sale. The term does not
- 13 include:
- 14 (1) A reusable bag or pouch specifically designed for
- 15 <u>multiple uses and that is made of cloth, fabric or durable</u>
- 16 plastic of at least 2.25 mils.
- 17 (2) A bag or pouch to carry or bundle produce for
- 18 delivery to the point of sale at a retail establishment.
- 19 (3) A bag or pouch made of compostable materials that
- 20 meets the American Society for Testing and Materials (ASTM)
- 21 D6400 standard for composite plastic.
- 22 <u>"Retail establishment." An establishment that sells or</u>
- 23 offers to sell consumer goods to the public at retail.
- 24 Section 2903-G. Prohibition on the imposition of a plastic bag
- ban, fee, surcharge or tax.
- 26 On and after the effective date of this article, it is
- 27 prohibited to impose a tax, surcharge, ban or fee on a plastic
- 28 bag supplied by a retail establishment to a purchaser of
- 29 consumer goods at the point of sale in this Commonwealth.
- 30 Section 2904-G. Regulations.

- 1 The department shall promulgate rules and regulations
- 2 <u>necessary to administer and enforce this article.</u>
- 3 Section 2. This act shall take effect in 60 days.