

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2209** Session of  
1978

INTRODUCED BY BRUNNER AND POTT, APRIL 3, 1978

REFERRED TO COMMITTEE ON FINANCE, APRIL 3, 1978

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," further providing for the exclusion of certain  
11 items of clothing from sales and use taxes.

12 The General Assembly of the Commonwealth of Pennsylvania  
13 hereby enacts as follows:

14 Section 1. Clause (26) of section 204, act of March 4, 1971  
15 (P.L.6, No.2), known as the "Tax Reform Code of 1971," is  
16 amended to read:

17 Section 204. Exclusions of Tax.--The tax imposed by section  
18 202 shall not be imposed upon

19 \* \* \*

20 (26) The sale at retail or use of all vesture, wearing  
21 apparel, raiments, garments, footwear and other articles of  
22 clothing worn or carried on or about the human body but all  
23 accessories, ornamental wear, formal day or evening apparel, and

1 articles made of fur on the hide or pelt [or any material  
2 imitative of fur] and articles of which such fur [, real,  
3 imitation or synthetic,] is the component material of chief  
4 value, but only if such value is more than three times the value  
5 of the next most valuable component material, and sporting goods  
6 and clothing not normally used or worn when not engaged in  
7 sports shall not be excluded from the tax.

8 \* \* \*

9 Section 2. This act shall take effect immediately.