

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2476 Session of
1978

INTRODUCED BY PRATT, MAY 23, 1978

REFERRED TO COMMITTEE ON FINANCE, MAY 23, 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 periodicals and
11 publications excluded from the sales tax.

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

14 Section 1. Clause (30) 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 from Tax.--The tax imposed by
18 section 202 shall not be imposed upon

19 * * *

20 (30) The sale at retail or use of periodicals and
21 publications which are published at regular intervals not
22 exceeding three months, circulated among the general public and
23 containing matters of general interest [and], reports of current

1 events or advertising or any combination thereof.

2 * * *

3 Section 2. This act shall take effect in 60 days.