

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 1480** Session of  
1979

INTRODUCED BY A. K. HUTCHINSON AND KUKOVICH, JUNE 11, 1979

REFERRED TO COMMITTEE ON FINANCE, JUNE 11, 1979

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 exclusions from the sales  
11 and use 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. This exclusion shall also include any printed  
2 advertising material circulated with such periodical or  
3 publication regardless of where or by whom such printed  
4 advertising material was produced.

5 \* \* \*

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