

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1957 Session of
1981

INTRODUCED BY PERZEL, GANNON, TELEK, SALVATORE, KUKOVICH,
MILLER, ALDEN, MORRIS, J. L. WRIGHT, COLE, BLAUM, WOGAN,
BOWSER, ZWIKL, COHEN AND FARGO, OCTOBER 13, 1981

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 13, 1981

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," providing for the exclusion of bathtub safety
11 devices from the sales and use tax.

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

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

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

19 * * *

20 (41) The sale at retail or use of any device designed to
21 assist the elderly, infirm or handicapped in the use of a
22 bathtub, including but not limited to, seats, handholds, lifts

1 or other assistance and supporting devices.

2 Section 2. This act shall take effect immediately.