

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 345

Session of  
1987

INTRODUCED BY LASHINGER, TRELLO AND BUNT, FEBRUARY 23, 1987

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 23, 1987

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 defining "tangible personal property" in  
11 relation to the sales tax.

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

14 Section 1. Section 201(m) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
16 August 31, 1971 (P.L.362, No.93), is amended to read:

17 Section 201. Definitions.--The following words, terms and  
18 phrases when used in this Article II shall have the meaning  
19 ascribed to them in this section, except where the context  
20 clearly indicates a different meaning:

21 \* \* \*

22 (m) "Tangible personal property." Corporeal personal

1 property including, but not limited to, goods, wares,  
2 merchandise, steam and natural and manufactured and bottled gas  
3 for non-residential use, electricity for non-residential use,  
4 intrastate telephone and telegraph service for non-residential  
5 use, spirituous or vinous liquor and malt or brewed beverages  
6 and soft drinks; but the term shall not include household  
7 supplies purchased at retail establishments for residential  
8 consumption, including but not limited to, soaps, detergents,  
9 cleaning and polishing preparations, paper goods, household  
10 wrapping supplies and items of similar nature, or sanitary  
11 napkins, tampons or similar items used for feminine hygiene. Nor  
12 shall said term include steam, natural and manufactured and  
13 bottled gas, fuel oil, electricity or intrastate telephone or  
14 telegraph service when purchased directly by the user thereof  
15 solely for his own residential use or when purchased by a  
16 contractor or builder for use in a residence not for resale.

17 \* \* \*

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