

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 567

Session of
1987

INTRODUCED BY RICHARDSON, CARN, R. C. WRIGHT AND WOZNIAK,
MARCH 2, 1987

REFERRED TO COMMITTEE ON FINANCE, MARCH 2, 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," excluding pet food from the sales and use tax.

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

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

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

18 * * *

19 (46) The sale at retail or use of pet food purchased by or
20 on behalf of an owner of an animal possessed as a pet.

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