

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 422

Session of  
1987

INTRODUCED BY MADIGAN, WILT, HELFRICK, SALVATORE AND BELL,  
FEBRUARY 27, 1987

REFERRED TO FINANCE, FEBRUARY 27, 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 coins 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 coins sold by dealers  
20 thereof.

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