
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2198 Session of
1991

INTRODUCED BY SAURMAN, TRELLO, FOX, NAHILL AND CLYMER,
NOVEMBER 18, 1991

REFERRED TO COMMITTEE ON TRANSPORTATION, NOVEMBER 18, 1991

AN ACT

1 Amending Title 74 (Transportation) of the Pennsylvania
2 Consolidated Statutes, exempting libraries from the tax on
3 periodicals.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. Section 1314(c) and (d)(1) of Title 74 of the
7 Pennsylvania Consolidated Statutes, added August 5, 1991 (P.L.
8 , No.26), are amended to read:

9 § 1314. Public Transportation Assistance Fund.

10 * * *

11 (c) Tire fee.--There is hereby imposed a fee on each sale in
12 this Commonwealth of new tires for highway use at the rate of \$1
13 per tire. The fee shall be collected by the seller from the
14 purchaser and remitted to the Department of Revenue. No
15 exclusions or exemptions, other than those for governmental
16 entities, provided under Article II of the Tax Reform Code of
17 1971 shall apply to the fees and taxes imposed by this [section]
18 subsection.

1 (d) Periodical tax.--

2 (1) There is hereby imposed a tax of 6% of the purchase
3 price upon each separate sale at retail of a periodical and
4 upon each separate mail order subscription for a periodical.
5 A library, regardless of whether it is publicly or privately
6 owned, is exempt from the payment of the tax imposed by this
7 paragraph.

8 * * *

9 Section 2. This act shall take effect immediately.