

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1779 Session of  
2005

INTRODUCED BY CREIGHTON, CALTAGIRONE, GEIST, METCALFE, SAINATO,  
SHANER, WANSACZ AND DENLINGER, JUNE 22, 2005

REFERRED TO COMMITTEE ON FINANCE, JUNE 22, 2005

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 providing for sales and use tax  
11 exclusions.

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

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

17 Section 204. Exclusions from Tax.--The tax imposed by  
18 section 202 shall not be imposed upon any of the following:

19 \* \* \*

20 (65) The sale at retail or use of personal exercise  
21 equipment during the exclusion period by an individual purchaser  
22 for exclusively personal, in-home, nonbusiness use. The

exclusion does not include a sale at retail or use of personal exercise equipment by any type of business entity, including a sole proprietorship, organization, association or other entity, or by an individual for other than in-home personal and family use. For purposes of this clause, the phrase "exclusion period" means the period of time from January 17, 2006, to and including January 24, 2006, and from July 17, 2006, to and including July 24, 2006. For purposes of this clause, "exercise" means physical activity that is planned, structured and repetitive for the purpose of conditioning the human body, improving health or maintaining physical fitness. For purposes of this clause, the phrase "personal exercise equipment" means a device designed and intended for in-home installation and use to provide exercise for the user, including, but not limited to, treadmills, stationary bikes, elipiticals, skiers, steppers or stair climbers, universal gyms, rowing machines, "ab" machines, leg machines, free weights, resistance bands, chin-up bars, exercise balls, stretching machines, wrist grips, barbells, dumbbells, wearing weights, weight plates, weight benches and like devices. For purposes of this clause, "purchaser" means an individual who places an order and pays the purchase price by cash or credit card during the exclusion period, even if delivery takes place after the exclusion period.

Section 2. This act shall take effect immediately.