

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1327 Session of
2008

INTRODUCED BY O'PAKE, FONTANA, TARTAGLIONE, RAFFERTY, LOGAN,
BOSCOLA, MUSTO, COSTA, WOZNIAK, KITCHEN, WAUGH, LAVALLE,
WONDERLING, KASUNIC, ORIE AND GREENLEAF, MARCH 26, 2008

REFERRED TO FINANCE, MARCH 26, 2008

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," providing for a sales tax holiday on certain
11 school supplies.

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 (67) The sale at retail or use of school supplies, books or
21 bags during the exclusion period for nonbusiness purposes. For
22 purposes of this clause, the phrase "exclusion period" means the

1 third week of January and the third week of August each year.
2 For purposes of this clause, "school supplies" means items such
3 as pens, pencils, crayons, notebooks, glue, rulers, computer
4 disks, calculators, lunch boxes, reference maps and globes and
5 personal organizers with a sales price of one hundred dollars
6 (\$100) or less per item, computers with a purchase price of not
7 more than one thousand five hundred dollars (\$1,500), and shall
8 not include furniture, stereo equipment, video cassette
9 recorders, digital video disk players or similar items. For
10 purposes of this clause, "book" does not include newspapers,
11 magazines or other periodicals. For purposes of this clause,
12 "bag" does not include briefcases, suitcases or other garment
13 bags.

14 Section 2. This act shall take effect immediately.