

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1896 Session of
2009

INTRODUCED BY STURLA, JULY 30, 2009

REFERRED TO COMMITTEE ON FINANCE, JULY 30, 2009

AN ACT

1 Providing for the dedicated funding of higher education.

2 The General Assembly of the Commonwealth of Pennsylvania
3 hereby enacts as follows:

4 Section 1. Short title.

5 This act shall be known and may be cited as the Higher
6 Education Funding Act.

7 Section 2. Sales and use surtax.

8 A surtax of 1% shall be imposed on the purchase price of
9 property and services subject to taxation under Article II of
10 the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform
11 Code of 1971. The surtax shall be in addition to the tax imposed
12 under Article II of the Tax Reform Code of 1971.

13 Section 3. Computation of sales and use tax and sales and use
14 surtax.

15 (a) Schedule establishment.--Within 30 days of the effective
16 date of this section, the Department of Revenue shall establish
17 a schedule for the computation of the State sales and use tax
18 under Article II of the act of March 4, 1971 (P.L.6, No.2),

known as the Tax Reform Code of 1971, and the sales and use
surtax as established under this act.

(b) Schedule publication.--The Department of Revenue shall
publish the schedule providing for the computation of the sales
and use tax and the State sales and use surtax in the
Pennsylvania Bulletin immediately succeeding the establishment
of the schedule.

Section 4. Transfer to fund.

Within 30 days of the close of any calendar month, the
revenue generated in the previous month from the sales and use
surtax imposed under this act shall be transferred to the Higher
Education Fund established in the act of _____, 2009
(P.L.____, No.____), known as the General Appropriations Act of
2009.

Section 5. Construction.

The provisions of Article II of the act of March 4, 1971
(P.L.6, No.2), known as the Tax Reform Code of 1971, shall apply
to the imposition and implementation of the surtax.

Section 20. Effective date.

This act shall take effect immediately.