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THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2368 Session of 2022

INTRODUCED BY MAKO, FLOOD, HENNESSEY, M. MACKENZIE, McNEILL, GUENST, HAMM, ZIMMERMAN AND ROZZI, MARCH 8, 2022

REFERRED TO COMMITTEE ON FINANCE, MARCH 8, 2022

AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," in sales and use tax, further providing for imposition of tax; and establishing the Senior Citizen Additional Property Tax Rebate Fund.

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

Section 1. Section 202(a) of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended and the section is amended by adding a subsection to read:

Section 202. Imposition of Tax.--(a) There is hereby imposed upon each separate sale at retail of tangible personal property or services, as defined herein, within this Commonwealth a tax of six and one-half per cent of the purchase price, which tax shall, except as otherwise provided, be collected by the vendor or any other person required by this article from the purchaser, and shall be paid over to the Commonwealth as herein provided.

(a.1) A restricted revenue account is established within the Treasury Department to be known as the Senior Citizen Additional Property Tax Rebate Fund. The one-half per cent increase collected on or after the effective date of this subsection shall be placed into the fund for the implementation of an additional property tax rebate for eligible claimants under section 1314 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer Relief Act.

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