

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1477 Session of  
1991

INTRODUCED BY TRELLO, KOSINSKI, PETRONE, STEIGHNER, BELFANTI,  
GEIST, HERMAN, PESCI, WOZNIAK, JOHNSON, KENNEY, GERLACH,  
STABACK, NOYE, BELARDI, WOGAN, PRESTON, McCALL, KRUSZEWSKI,  
O'BRIEN AND LAUGHLIN, MAY 28, 1991

REFERRED TO COMMITTEE ON FINANCE, MAY 28, 1991

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 exclusions from sales tax  
11 relating to food and beverages.

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

14 Section 1. Section 204(29) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended  
16 to read:

17 Section 204. Exclusions from Tax.--The tax imposed by  
18 section 202 shall not be imposed upon

19 \* \* \*

20 (29) The sale at retail or use of food and beverages for  
21 human consumption including candy, gum and similar confections,

1 except that this exclusion shall not apply with respect to--

2 (i) Soft drinks;

3 (ii) Malt and brewed beverages and spirituous and vinous  
4 liquors;

5 (iii) Food and beverages (except when purchased at, or from  
6 a school or church in the ordinary course of activities of such  
7 organization) when the purchase price of the total transaction  
8 is more than ten cents (10¢), when purchased (i) from persons  
9 engaged in the business of catering, or (ii) from persons  
10 engaged in the business of operating restaurants, cafes, lunch  
11 counters, private and social clubs, taverns, dining cars, hotels  
12 and other eating places. For the purpose of this subclause  
13 (iii), beverages shall not include malt and brewed beverages and  
14 spirituous and vinous liquors, but shall include soft drinks,  
15 and the price of such soft drinks shall be considered together  
16 with the price of other beverages and food in determining  
17 whether the purchase price of the total transaction is more than  
18 ten cents (10¢). The sale at retail or use of food and beverages  
19 for human consumption which (food and beverages) are exempt from  
20 taxation when sold in convenience stores and supermarkets is  
21 exempt from taxation when sold through vending machines in the  
22 same form, condition and quantity as are sold in convenience  
23 stores and supermarkets.

24 \* \* \*

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