

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2700 Session of
1986

INTRODUCED BY TRELLO, WILSON, COLAFELLA, CORNELL, LANGTRY AND
RUDY, JULY 1, 1986

REFERRED TO COMMITTEE ON FINANCE, JULY 1, 1986

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 the tax exclusion for
11 clothing.

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

14 Section 1. Section 204(26) 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 (26) The sale at retail or use of all vesture, wearing
21 apparel, raiments, garments, footwear and other articles of
22 clothing worn or carried on or about the human body but all

1 accessories, ornamental wear, [formal day or evening apparel,]
2 and articles made of fur on the hide or pelt [or any material
3 imitative of fur] and articles of which such fur[, real,
4 imitation or synthetic,] is the component material of chief
5 value, but only if such value is more than three times the value
6 of the next most valuable component material, and sporting goods
7 and clothing not normally used or worn when not engaged in
8 sports shall not be excluded from the tax.

9 * * *

10 Section 2. This act shall take effect immediately.