

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1415 Session of
1975

INTRODUCED BY WOJDAK, JUNE 10, 1975

REFERRED TO COMMITTEE ON FINANCE, JUNE 10, 1975

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 defining tangible personal property.

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

13 Section 1. Clause (m) of section 201, act of March 4, 1971
14 (P.L.6, No.2), known as the "Tax Reform Code of 1971," amended
15 August 31, 1971 (P.L.362, No.93), is amended to read:

16 Section 201. Definitions.--The following words, terms and
17 phrases when used in this Article II shall have the meaning
18 ascribed to them in this section, except where the context
19 clearly indicates a different meaning:

20 * * *

21 (m) "Tangible personal property." Corporeal personal
22 property including, but not limited to, goods, wares,

1 merchandise, steam and natural and manufactured and bottled gas
2 for non-residential use, electricity for non-residential use,
3 intrastate telephone and telegraph service for non-residential
4 use, spirituous or vinous liquor and malt or brewed beverages
5 and soft drinks; but the term shall not include household
6 supplies purchased at retail establishments for residential
7 consumption, including but not limited to, soaps, detergents,
8 cleaning and polishing preparations, paper goods, household
9 wrapping supplies and items of similar nature, or sanitary
10 napkins, tampons or similar items used for feminine hygiene. Nor
11 shall said term include steam, natural and manufactured and
12 bottled gas, fuel oil, electricity or intrastate telephone or
13 telegraph service when purchased directly by the user thereof
14 solely for his own residential use or when purchased for
15 residential use exclusively by the membership of a home
16 ownership association when the association purchases the
17 electricity on one meter and prorates the entire bill among its
18 membership, in which case the association-purchaser shall
19 furnish to the vendor an exemption certificate pursuant to
20 section 237(c) stating the entire service is attributable to
21 residential use, and the vendor shall exclude such service from
22 imposition of the tax.

23 * * *

24 Section 2. This act shall take effect immediately.