

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 80

Session of  
1977

INTRODUCED BY MESSRS. DiCARLO, BRUNNER, ARTHURS, DOMBROWSKI,  
FEE, CESSAR, RENWICK, LINCOLN AND O'CONNELL, FEBRUARY 7, 1977

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,  
AS AMENDED, FEBRUARY 14, 1977

## 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 sales tax on sales or  
11 services made by means of coin operated FOOD AND BEVERAGE  
12 VENDING machines. <—

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

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

18 Section 202. Imposition of Tax.--\* \* \*

19 ~~(d) Notwithstanding any other provisions of this article,~~ <—  
20 ~~where the tax with respect to a sale or use of tangible personal~~  
21 ~~property or the rendition of those services described in~~  
22 ~~subclauses (2), (3) and (4) of clause (k) of section 201 and~~

~~subclauses (2), (3) and (4) of clause (c) of section 201, is applicable to sales made by, or services rendered by, means of coin operated machines, the vendor shall be liable to the Commonwealth at the rate of six cents (6¢) of each dollar of coins or bills collected in any such machine on all sales which heretofore were taxable, provided the owner requests the use of such alternate procedure from the department, which shall grant all such requests.~~

~~Section 2. Section 271 of the act is amended by adding a paragraph to read:~~

~~Section 271. Keeping of Records. \* \* \*~~

~~A vendor requesting the alternate procedure provided by subsection (d) of section 202 shall keep such records, without segregation of tax from sales receipts, as the department shall require.~~

~~(D) NOTWITHSTANDING ANY OTHER PROVISIONS OF THIS ARTICLE, THE SALE OR USE OF FOOD AND BEVERAGES DISPENSED BY MEANS OF COIN OPERATED VENDING MACHINES SHALL BE TAXED AT THE RATE OF SIX PER CENT OF THE RECEIPTS COLLECTED FROM ANY SUCH MACHINE WHICH DISPENSES FOOD AND BEVERAGES HERETOFORE TAXABLE.~~

~~Section 3 2. This act shall take effect immediately.~~