

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1491 Session of
1983

INTRODUCED BY CIMINI, LETTERMAN AND SALOOM, OCTOBER 3, 1983

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 3, 1983

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 thereof; 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," excluding the imposition of sales taxes on
11 Federal excise taxes on the sale of tires.

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

14 Section 1. Section 201(g)(1) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended May
16 2, 1974 (P.L.269, No.75), is amended to read:

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

21 * * *

22 (g) "Purchase price."

1 (1) The total value of anything paid or delivered, or
2 promised to be paid or delivered, whether it be money or
3 otherwise, in complete performance of a sale at retail or
4 purchase at retail, as herein defined, without any deduction on
5 account of the cost or value of the property sold, cost or value
6 of transportation, cost or value of labor or service, interest
7 or discount paid or allowed after the sale is consummated, any
8 other taxes imposed by the Commonwealth of Pennsylvania or any
9 other expense except that there shall be excluded (i) any
10 gratuity or separately stated deposit charge for returnable
11 containers and (ii) any Federal excise taxes imposed on the sale
12 of vehicular tires.

13 * * *

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