

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 417 Session of
2003

INTRODUCED BY EGOLF, ALLEN, ARMSTRONG, BAKER, BALDWIN, BARRAR, BELARDI, BELFANTI, BUNT, CAPPELLI, COLEMAN, COSTA, CRAHALLA, CREIGHTON, CRUZ, DALLY, FAIRCHILD, FORCIER, FRANKEL, GABIG, GEIST, GILLESPIE, GOODMAN, HARHAI, HENNESSEY, HORSEY, HUTCHINSON, KIRKLAND, KOTIK, LAUGHLIN, MAITLAND, MANN, MELIO, S. MILLER, PALLONE, PETRARCA, PHILLIPS, PIPPY, ROHRER, ROSS, RUBLEY, SATHER, SCHRODER, R. STEVENSON, E. Z. TAYLOR, VANCE, WALKO, WATSON, WILT, WOJNAROSKI, WRIGHT, YEWCIC, YOUNGBLOOD AND ZUG, FEBRUARY 24, 2003

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,
MARCH 24, 2004

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 and
11 use tax.

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

14 Section 1. Section 204 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, is amended by
16 adding ~~a clause~~ CLAUSES to read: <—

17 Section 204. Exclusions from Tax.--The tax imposed by
18 section 202 shall not be imposed upon any of the following:

1 * * *

2 ~~(64)~~ (65) The sale at retail or use of safety or protective <—
3 helmets. For the purposes of this clause, a helmet shall be
4 defined as a protective covering for an individual's head worn
5 while performing recreational activities, including, but not
6 limited to, biking, motorcycling, hockey, football, baseball,
7 skateboarding and snowboarding. This term does not include a
8 helmet deemed a collectible or worn for employment in
9 construction, mining or manufacturing.

10 (66) FEES CHARGED BY NONPROFIT HUMANE ORGANIZATIONS TO <—
11 TRANSFER CUSTODY AND POSSESSION OF ANIMALS THAT ARE USED AS
12 HOUSEHOLD PETS.

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