

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 824 Session of  
2003

INTRODUCED BY MAITLAND, WEBER, CASORIO, BUNT, BAKER, BELARDI,  
BELFANTI, CAWLEY, CRAHALLA, CREIGHTON, CURRY, DeWEESE,  
FAIRCHILD, FORCIER, GEIST, GEORGE, GERGELY, HARHAI, HORSEY,  
HUTCHINSON, KOTIK, LEDERER, R. MILLER, O'NEILL, READSHAW,  
SATHER, SEMMEL, STABACK, STERN, E. Z. TAYLOR, WANSACZ, WATSON  
AND YOUNGBLOOD, MARCH 11, 2003

REFERRED TO COMMITTEE ON FINANCE, MARCH 11, 2003

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 sales and use tax  
11 exclusions.

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 to read:

17 Section 204. Exclusions from Tax.--The tax imposed by  
18 section 202 shall not be imposed upon

19 \* \* \*

20 (64) The sale at retail or use of guide, signal or service

1 dogs and the sale at retail or use of feed, grooming supplies,  
2 veterinarian services and portable cages for guide, signal or  
3 service dogs used predominantly for the purpose of providing  
4 routine daily assistance to individuals who are blind, visually  
5 impaired, deaf, auditorially impaired or physically limited.

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