
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1386 Session of
2021

INTRODUCED BY BOBACK, RYAN, HELM, ROTHMAN, POLINCHOCK, STAATS,
JONES, NEILSON AND CIRESI, MAY 11, 2021

REFERRED TO COMMITTEE ON FINANCE, MAY 11, 2021

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," in sales and use tax, further providing for
11 definitions and for exclusions from tax.

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

14 Section 1. Section 201 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 subsection 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 (mmm) "Public eating or drinking place." A place within

1 this Commonwealth where food or drink is served to or provided
2 for the public, with or without charge. The term does not
3 include dining cars operated by a railroad company in interstate
4 commerce or a bed and breakfast homestead or inn.

5 Section 2. Section 204 of the act is amended by adding a
6 paragraph to read:

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

9 * * *

10 (74) The sale at retail of prepared food for consumption on
11 or off the premises, on a take-out or to-go basis, or delivery
12 to a consumer or anyone partaking in the transaction from a
13 public eating or drinking place during the exclusionary period.
14 For purposes of this paragraph, the term "exclusionary period"
15 shall mean the period of time from May 1, 2021, to and including
16 July 3, 2021.

17 Section 3. This act shall take effect immediately.