

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2100** Session of  
1972

INTRODUCED BY LETTERMAN, DOYLE and MORRIS, MAY 2, 1972

REFERRED TO WAYS AND MEANS, MAY 2, 1972

AN ACT

1 Amending the act of March 4, 1971 (P.L.6), entitled "An act  
2 relating to tax reform and State taxation by codifying and  
3 enumerating certain subjects of taxation and imposing taxes  
4 thereon; providing procedures for the payment, collection,  
5 administration and enforcement thereof; providing for tax  
6 credits in certain cases; conferring powers and imposing  
7 duties upon the Department of Revenue, certain employers,  
8 fiduciaries, individuals, persons, corporations and other  
9 entities; prescribing crimes, offenses and penalties,"  
10 exempting dog food for seeing eye dogs from the sales tax.

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

13 Section 1. Section 204, act of March 4, 1971 (P.L.6), known  
14 as the "Tax Reform Code of 1971," is amended by adding a clause  
15 to read:

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

18 \* \* \*

19 (36) The sale at retail or use of dog food purchased by or  
20 on behalf of blind persons for a seeing eye dog.