

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 750

Session of
1973

INTRODUCED BY HILL, O'PAKE, COPPERSMITH, MURPHY, ARLENE,
HANKINS, DUFFIELD, SMITH, LYNCH, MESSINGER, NOLAN, MELLOW,
McCREESH, HOWARD, STAUFFER AND HAGER, MAY 2, 1973

REFERRED TO FINANCE, MAY 2, 1973

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," excluding medical equipment from tax on sales.

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

13 Section 1. Clause (17) of section 204, act of March 4, 1971
14 (P.L.6, No.2), known as the "Tax Reform Code of 1971," is
15 amended to read:

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

18 * * *

19 (17) The sale at retail or use of prescription or non-
20 prescription medicines, drugs, or medical supplies, crutches and
21 wheelchairs for the use of cripples and invalids, artificial

1 limbs, artificial eyes and artificial hearing devices when
2 designed to be worn on the person of the purchaser or user,
3 false teeth and materials used by a dentist in dental treatment,
4 eyeglasses when especially designed or prescribed by an
5 ophthalmologist, oculist or optometrist for the personal use of
6 the owner or purchaser, [and] artificial braces and supports
7 designed solely for the use of crippled persons and prescription
8 medical equipment.

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