
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1870 Session of
1981

INTRODUCED BY CORNELL, WILSON, NAHILL AND DAIKELER, OCTOBER 6,
1981

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 6, 1981

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," providing for an exclusion from taxation relating
11 to printing of certain materials.

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

14 Section 1. Paragraph (2) of subsection (c) of section 201,
15 act of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform
16 Code of 1971," is amended 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 (c) "Manufacture." The performance of manufacturing,

1 fabricating, compounding, processing or other operations,
2 engaged in as a business, which place any personal property in a
3 form, composition or character different from that in which it
4 is acquired whether for sale or use by the manufacturer, and
5 shall include, but not limited to--

6 * * *

7 (2) The publishing of books, newspapers, magazines and other
8 periodicals and printing. "Printing" means the performance of
9 those operations, engaged in as a business, which are
10 necessarily and directly related to the production of printed
11 matter by means of mechanical reproduction and transfer of
12 letters, characters, figures, illustrations or designs onto
13 paper, cloth, metal, plastic or other material. "Printed matter"
14 includes, but is not limited to books, booklets, letterheads,
15 billheads, printed envelopes, folders, packages, advertising
16 circulars, programs, newspapers, magazines, periodicals and
17 similar items;

18 * * *

19 Section 2. This act shall take effect immediately.