

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 891 Session of  
1991

INTRODUCED BY COLAFELLA, STEIGHNER, E. Z. TAYLOR, SALOOM,  
GEORGE, GIGLIOTTI, TRELLO, FLEAGLE, MARKOSEK, CARLSON,  
MICOZZIE, ANGSTADT, LESCOVITZ, COY, HERMAN, DeLUCA, LAWLESS,  
BUNT, BELARDI, KRUSZEWSKI, RUDY, KENNEY, LAUGHLIN, JOHNSON,  
FOX, GRUPPO, KOSINSKI, D. R. WRIGHT, CAWLEY, GEIST, SERAFINI,  
LANGTRY, HARPER, PISTELLA, OLASZ, BOYES, CORNELL, TELEK,  
B. SMITH AND STRITTMATTER, APRIL 2, 1991

REFERRED TO COMMITTEE ON FINANCE, APRIL 2, 1991

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 batteries for artificial hearing  
11 devices from sales and use tax.

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

14 Section 1. Section 204(17) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
16 July 20, 1974 (P.L.535, No.183), is amended to read:

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

19 \* \* \*

20 (17) The sale at retail or use of prescription or non-

1 prescription medicines, drugs or medical supplies, crutches and  
2 wheelchairs for the use of cripples and invalids, artificial  
3 limbs, artificial eyes and artificial hearing devices when  
4 designed to be worn on the person of the purchaser or user,  
5 batteries for such artificial hearing devices, false teeth and  
6 materials used by a dentist in dental treatment, eyeglasses when  
7 especially designed or prescribed by an ophthalmologist, oculist  
8 or optometrist for the personal use of the owner or purchaser  
9 and artificial braces and supports designed solely for the use  
10 of crippled persons or any other therapeutic, prosthetic or  
11 artificial device designed for the use of a particular  
12 individual to correct or alleviate a physical incapacity,  
13 including but not limited to hospital beds, iron lungs, and  
14 kidney machines.

15 \* \* \*

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