

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1670 Session of
1993

INTRODUCED BY M. N. WRIGHT, GEIST, CESSAR, E. Z. TAYLOR,
FLEAGLE, STERN, ARMSTRONG, MILLER, L. I. COHEN, DRUCE, BUNT,
MAITLAND, HENNESSEY, TOMLINSON, ROONEY, HALUSKA, HECKLER,
KING, YANDRISEVITS, PESCI, PETRONE, COLAFELLA, KASUNIC,
STETLER AND OLASZ, MAY 26, 1993

REFERRED TO COMMITTEE ON FINANCE, MAY 26, 1993

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 car safety seats for children from the
11 sales and use tax.

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

14 Section 1. Section 204 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 clause to read:

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

19 * * *

20 (49) The sale at retail or use of a car safety seat for a
21 child.

1 Section 2. This act shall take effect immediately.