

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2787 Session of  
1994

INTRODUCED BY MARKOSEK, COY, VAN HORNE, SCRIMENTI, CLARK,  
LEVANSKY AND GEIST, MAY 18, 1994

REFERRED TO COMMITTEE ON FINANCE, MAY 18, 1994

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," exempting sales tax imposition on out-of-State  
11 sales of less than \$100.

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

14 Section 1. Section 201(b) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
16 August 4, 1991 (P.L.97, No.22), 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 (b) "Maintaining a place of business in this Commonwealth."

1       (1) Having or maintaining within this Commonwealth, directly  
2 or by a subsidiary, an office, distribution house, sales house,  
3 warehouse, service enterprise or other place of business, or any  
4 agent of general or restricted authority irrespective of whether  
5 the place of business or agent is located here permanently or  
6 temporarily or whether the person or subsidiary maintaining such  
7 place of business or agent is authorized to do business within  
8 this Commonwealth; or

9       (2) The engaging in any activity as a business within this  
10 Commonwealth by any person, directly or by a subsidiary, in  
11 connection with the lease, sale or delivery of tangible personal  
12 property or the performance of services thereon for use, storage  
13 or consumption or in connection with the sale or delivery for  
14 use of the services described in subclauses (11) through (18) of  
15 clause (k) of this section, including, but not limited to,  
16 having, maintaining or using any office, distribution house,  
17 sales house, warehouse or other place of business, any stock of  
18 goods or any solicitor, salesman, agent or representative under  
19 its authority, at its direction or with its permission,  
20 regardless of whether the person or subsidiary is authorized to  
21 do business in this Commonwealth.

22       (3) Regularly or substantially soliciting orders of one  
23 hundred dollars (\$100) or more within this Commonwealth in  
24 connection with the lease, sale or delivery of tangible personal  
25 property to or the performance thereon of services or in  
26 connection with the sale or delivery of the services described  
27 in subclauses (11) through (18) of clause (k) of this section  
28 for residents of this Commonwealth by means of catalogues or  
29 other advertising, whether such orders are accepted within or  
30 without this Commonwealth.

1       \* \* \*

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