

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2460 Session of
1998

INTRODUCED BY STAIRS, COWELL, SCHULER, HERMAN, EGOLF, SANTONI,
C. WILLIAMS, ROBINSON, BATTISTO, CURRY, STEELMAN, MELIO,
PESCI, LAUGHLIN, GIGLIOTTI, COY, BAKER, GEIST, GEORGE,
McCALL, SATHER, VAN HORNE, HORSEY, SHANER, BUNT, TRELLO,
READSHAW, ORIE, GRUPPO, YOUNGBLOOD, E. Z. TAYLOR, ARGALL,
WOJNAROSKI, CORPORA, SAINATO, HARHAI, STABACK, DALEY,
BELFANTI, TRAVAGLIO, DALLY, SEMMEL, PETRARCA AND L. I. COHEN,
MARCH 24, 1998

REFERRED TO COMMITTEE ON FINANCE, MARCH 24, 1998

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," further providing for exclusions from the sales
11 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 * * *

1 (55) The sale at retail of personal computers, computer
2 monitors, keyboards, printers, modems or other peripheral
3 equipment to any administrator, parent of a student, student or
4 teacher who is enrolled or employed in a public or nonpublic
5 elementary or secondary school or an institution of higher
6 education in this Commonwealth for educational pursuit. This
7 exclusion may only be claimed if the eligible individual
8 provides to the seller at the time of purchase proof of
9 necessity in the form of a written statement from the chief
10 administrative officer of the school where the eligible
11 individual is enrolled or employed attesting to the use of the
12 equipment for educational purposes.

13 Section 2. This act shall take effect in 90 days.