

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 965 Session of
2001

INTRODUCED BY S. MILLER, SAMUELSON, ALLEN, ARGALL, BARRAR,
BELARDI, BUNT, CALTAGIRONE, CLYMER, L. I. COHEN, COSTA,
DALLY, J. EVANS, FEESE, FORCIER, FREEMAN, GABIG, GEORGE,
HARHART, HASAY, HENNESSEY, HERSHEY, JADLOWIEC, LAUGHLIN, LEH,
LYNCH, McCALL, MELIO, R. MILLER, MYERS, NAILOR, ORIE,
SAINATO, SHANER, R. STEVENSON, E. Z. TAYLOR, THOMAS, WALKO,
WASHINGTON, WATERS, WATSON, WILT, WOGAN AND YOUNGBLOOD,
MARCH 14, 2001

REFERRED TO COMMITTEE ON FINANCE, MARCH 14, 2001

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 a sales and use tax
11 exclusion for magazines; and providing for a sales and use
12 tax exclusion for books.

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

15 Section 1. Section 204(50) of the act of March 4, 1971
16 (P.L.6, No.2), known as the Tax Reform Code of 1971, added June
17 16, 1994 (P.L.279, No.48), is amended and the section is amended
18 by adding a clause to read:

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

1 * * *

2 (50) The sale at retail or use of [subscriptions for]
3 magazines. The term "magazine" refers to a periodical published
4 at regular intervals not exceeding three months and which are
5 circulated among the general public, containing matters of
6 general interest and reports of current events published for the
7 purpose of disseminating information of a public character or
8 devoted to literature, the sciences, art or some special
9 industry. This exclusion shall also include any printed
10 advertising material circulated with the periodical or
11 publication regardless of where or by whom the printed
12 advertising material was produced.

13 * * *

14 (61) The sale at retail or use of books. The term "book"
15 refers to any written or printed work of fiction or nonfiction
16 which has been published and circulated among the general public
17 containing matters of general interest and published for the
18 purpose of disseminating information of a public character or
19 devoted to literature, the sciences, art or some special
20 industry. The term "book" shall include, but is not limited to,
21 comic books, game books, dictionaries and instruction books.

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