

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1640 Session of
2001

INTRODUCED BY MAITLAND, M. BAKER, BARRAR, BASTIAN, BEBKO-JONES, BELARDI, BELFANTI, BROWNE, CALTAGIRONE, CAPPELLI, CASORIO, CAWLEY, CLARK, CLYMER, L. I. COHEN, COLAFELLA, COSTA, CREIGHTON, DALEY, DeLUCA, DeWEESE, EGOLF, J. EVANS, FAIRCHILD, FICHTER, FORCIER, FRANKEL, FREEMAN, GABIG, GEIST, HARHAI, HARHART, HORSEY, HUTCHINSON, JADLOWIEC, KAISER, LAUGHLIN, LEDERER, LEVDANSKY, MAHER, McCALL, McILHATTAN, McNAUGHTON, MELIO, R. MILLER, NAILOR, PALLONE, PISTELLA, READSHAW, ROBERTS, ROEBUCK, ROHRER, SAINATO, SAMUELSON, SCHULER, SHANER, B. SMITH, STABACK, STEELMAN, T. STEVENSON, SURRA, TANGRETTI, E. Z. TAYLOR, J. TAYLOR, TRELLO, WALKO, WATSON, C. WILLIAMS, YOUNGBLOOD AND ADOLPH, MAY 22, 2001

REFERRED TO COMMITTEE ON FINANCE, MAY 22, 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 sales and use tax
11 exclusions.

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

1 section 202 shall not be imposed upon

2 * * *

3 (61) The sale at retail or use of guide, signal or service
4 dogs and the sale at retail or use of feed, grooming supplies,
5 veterinarian services and portable cages for guide, signal or
6 service dogs used predominantly for the purpose of providing
7 routine daily assistance to individuals who are blind, visually
8 impaired, deaf, auditorially impaired or physically limited.

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