

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1815 Session of
2001

INTRODUCED BY SAINATO, COSTA, SHANER, READSHAW, LEDERER,
LAUGHLIN, CREIGHTON, WOJNAROSKI, STABACK, CALTAGIRONE,
GEORGE, YOUNGBLOOD, BELARDI, PETRARCA, JOSEPHS, JAMES, WILT,
DALEY, J. WILLIAMS, TRAVAGLIO, LaGROTTA, CASORIO, COY, BUNT,
L. I. COHEN, TRICH, THOMAS, TANGRETTI, ROONEY, PALLONE,
CAPPELLI, GABIG, BELFANTI, WALKO, HARHAI, TRELLO, McCALL,
WASHINGTON, COLAFELLA AND HERSHEY, JUNE 21, 2001

REFERRED TO COMMITTEE ON FINANCE, JUNE 21, 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 exclusions from sales tax.

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

13 Section 1. Section 204 of the act of March 4, 1971 (P.L.6,
14 No.2), known as the Tax Reform Code of 1971, is amended by
15 adding a clause to read:

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

18 * * *

19 (61) The sale at retail or use of tangible personal property

1 or services during the exclusion period to an individual
2 purchaser for nonbusiness use. The provisions of this clause
3 shall not apply to the sale at retail or use of any item of
4 tangible personal property or any unit of individual service for
5 which the purchase price is equal to or greater than two
6 thousand five hundred dollars (\$2,500) per item or unit of
7 service. For purposes of this clause the term "exclusion period"
8 means the calendar days of April 15 and October 15 of each year;
9 and the term "purchaser" means an individual who pays the
10 purchase price and takes delivery during the exclusion period or
11 who places an order and pays the purchase price even if delivery
12 takes place after the expiration of the exclusion period.

13 Section 2. This act shall take effect immediately.