

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 939 Session of  
2003

INTRODUCED BY BROWNE, BAKER, BARRAR, BENNINGHOFF, BISHOP,  
CAPPELLI, CAWLEY, COSTA, COY, FICHTER, FORCIER, FREEMAN,  
GABIG, GEIST, GEORGE, GOODMAN, HARHAI, HARHART, HENNESSEY,  
HERMAN, HORSEY, HUTCHINSON, JAMES, LAUGHLIN, LEACH,  
LEVANSKY, MARKOSEK, McCALL, McILHATTAN, MELIO, R. MILLER,  
S. MILLER, MUNDY, NAILOR, PETRARCA, REICHLEY, RUBLEY,  
SAINATO, SAYLOR, SCHRODER, SHANER, T. STEVENSON,  
E. Z. TAYLOR, J. TAYLOR, THOMAS, WALKO, WASHINGTON, WILT AND  
YOUNGBLOOD, MARCH 19, 2003

REFERRED TO COMMITTEE ON FINANCE, MARCH 19, 2003

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 any of the following:

19 \* \* \*

1     (64) The sale at retail or use of tangible personal property  
2 directly and predominantly used to facilitate reading and  
3 communicating, including computer and related equipment, by  
4 persons who are blind or visually impaired. For the purpose of  
5 this clause, the following terms or phrases shall have the  
6 following meanings:

7     (i) "blind" means having a visual acuity of twenty/two  
8 hundred or less in the better eye with best correction or having  
9 a limitation of the field of vision such that the widest  
10 diameter of the visual field subtends an angular distance not  
11 greater than twenty degrees;

12     (ii) "visually impaired" means a prognosis of significantly  
13 deteriorating vision and either a visual acuity of no better  
14 than twenty/seventy vision in the better eye with best  
15 correction or a loss in the field of vision of fifty per cent or  
16 more.

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