

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2020 Session of
2005

INTRODUCED BY JAMES, WILLIAMS, WATERS, BLACKWELL, YOUNGBLOOD,
CURRY, JOSEPHS AND MYERS, OCTOBER 17, 2005

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 17, 2005

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," providing for the imposition of an additional tax
11 on ammunition.

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

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

17 Section 202.1. Imposition of Tax on Firearms and
18 Ammunition.--In addition to any tax imposed under section 202,
19 there is imposed upon each separate sale at retail of firearms
20 ammunition, within this Commonwealth, a tax of two per cent of
21 the purchase price, which shall be collected by the vendor from
22 the purchaser and shall be paid over to the Commonwealth as

1 provided in this article.

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