

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1080 Session of 2011

INTRODUCED BY MATZIE, BISHOP, D. COSTA, DAVIS, DeLUCA, HALUSKA, KIRKLAND, KORTZ, KOTIK, M. O'BRIEN, PETRARCA, READSHAW, SABATINA AND STABACK, MARCH 17, 2011

REFERRED TO COMMITTEE ON FINANCE, MARCH 17, 2011

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," in sales and use tax, further providing for  
11 exclusions from tax.

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

14 Section 1. Section 204(58) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
16 June 22, 2001 (P.L.353, No.23), is amended and the section is  
17 amended by adding clauses to read:

18 Section 204. Exclusions from Tax.--The tax imposed by  
19 section 202 shall not be imposed upon any of the following:

20 \* \* \*

21 (58) The sale at retail or use of a personal computer, a  
22 peripheral device or an Internet access device, or a service

1 contract or single-user licensed software purchased in  
2 conjunction with a personal computer, peripheral device or  
3 Internet access device, [during] on the exclusion [period] date  
4 by an individual purchaser for nonbusiness use. The exclusion  
5 does not include a sale at retail or use of, leasing, rental or  
6 repair of a personal computer, peripheral device or Internet  
7 access device; mainframe computers; network servers; local area  
8 network hubs; routers and network cabling; network operating  
9 systems; multiple-user licensed software; minicomputers; hand-  
10 held computers; personal digital assistants without Internet  
11 access; hardware word processors; graphical calculators; video  
12 game consoles; telephones; digital cameras; pagers; compact  
13 discs encoded with music or movies; and digital versatile discs  
14 encoded with music or movies. For purposes of this clause, the  
15 phrase "exclusion [period]" means the period of time from August  
16 5, 2001, to and including August 12, 2001, and from February 17,  
17 2002, to and including February 24, 2002] date" means April 16,  
18 2011. For purposes of this clause, "purchaser" means an  
19 individual who places an order and pays the purchase price by  
20 cash or credit [during] on the exclusion [period] date even if  
21 delivery takes place after the exclusion [period] date.

22 \* \* \*

23 (69) The sale at retail or use of a piece of farm equipment  
24 or farm supply on the exclusion date by an individual purchaser  
25 for nonbusiness use. This clause does not include a motor  
26 vehicle. For purposes of this clause, the phrase "exclusion  
27 date" means April 9, 2012. For purposes of this clause,  
28 "purchaser" means an individual who places an order and pays the  
29 purchase price by cash or credit on the exclusion date even if  
30 delivery takes place after the exclusion date.

1     (70) The sale at retail or use of an appliance on the  
2 exclusion date by an individual purchaser for nonbusiness use.  
3 For purposes of this clause, the phrase "exclusion date" means  
4 April 23, 2011. For purposes of this clause, "purchaser" means  
5 an individual who places an order and pays the purchase price by  
6 cash or credit on the exclusion date even if delivery takes  
7 place after the exclusion date.

8     (71) The sale at retail or use of a motor vehicle on the  
9 exclusion date by an individual purchaser for nonbusiness use.  
10 For purposes of this clause, the phrase "exclusion date" means  
11 April 30, 2011. For purposes of this clause, "purchaser" means  
12 an individual who places an order and pays the purchase price by  
13 cash or credit on the exclusion date even if delivery takes  
14 place after the exclusion date.

15     (72) The sale at retail or use of a motor vehicle tire on  
16 the exclusion date by an individual purchaser for nonbusiness  
17 use. For purposes of this clause, the phrase "exclusion date"  
18 means April 30, 2011. For purposes of this clause, "purchaser"  
19 means an individual who places an order and pays the purchase  
20 price by cash or credit on the exclusion date even if delivery  
21 takes place after the exclusion date.

22     Section 2. This act shall take effect immediately.