

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 175 Session of 2019

INTRODUCED BY BROWNE, HUTCHINSON, YAW, AUMENT, COSTA, BREWSTER,
SCHWANK, HUGHES, SANTARSIERO, TARTAGLIONE AND SABATINA,
FEBRUARY 1, 2019

REFERRED TO FINANCE, FEBRUARY 1, 2019

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.

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 * * *

20 (71) The sale at retail or use of tangible personal property
21 directly and predominantly used to facilitate reading and
22 communicating, including computer and related equipment, by

1 persons who are blind or visually impaired. For the purpose of
2 this clause, the following terms or phrases shall have the
3 following meanings:

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

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

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