



# HOUSE COMMITTEE ON APPROPRIATIONS

## FISCAL NOTE

HOUSE BILL NO. 994

PRINTERS NO. 2909

PRIME SPONSOR: Grove

### REVENUE INCREASE / (DECREASE)

FUND	FY 2017/18	FY 2018/19
General Fund	\$0	\$0

**SUMMARY:** House Bill 994, Printer's Number 2909, amends the Tax Reform Code further providing for imposition of tax in gross receipts tax.

**ANALYSIS:** This legislation adds language to Sections 1101(a)(2) and (3) clarifying that the sales of telephones, telephone numbers, modems, tablets and related accessories, including cases, chargers, holsters, clips, hands free devices, screen protectors and batteries are not subject to the gross receipts tax.

The act shall take effect immediately and apply retroactively to gross receipts from transactions occurring on or after January 1, 2004. No claim for refund or credit for a tax paid prior to the effective date shall be based on this act.

**FISCAL IMPACT:** Enactment of this legislation will have no adverse fiscal impact on Commonwealth funds. The language added to Sections 1101(a)(2) and (3) clarifies the current policy of the Department of Revenue in statute.

**PREPARED BY:** Ritchie LaFaver  
House Appropriations Committee (R)

**DATE:** April 9, 2018

*Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.*