

## 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 tax for education, 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 a clause 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,] and personal computer accessories  
4 during the exclusion period by an individual purchaser for  
5 nonbusiness use. The exclusion does not include a sale at retail  
6 or use of, leasing, rental or repair of a personal computer,  
7 peripheral device or Internet access device; mainframe  
8 computers; network servers; local area network hubs; routers and  
9 network cabling; network operating systems; multiple-user  
10 licensed software; minicomputers; hand-held computers; personal  
11 digital assistants without Internet access; hardware word  
12 processors; graphical calculators; video game consoles;  
13 telephones; digital cameras; pagers; compact discs encoded with  
14 music or movies; and digital versatile discs encoded with music  
15 or movies. For purposes of this clause, "personal computer"  
16 means an electronic device that accepts information in digital  
17 or similar form and manipulates the information for a result  
18 based on a sequence of instructions. "Personal computer"  
19 includes any electronic book reader, laptop, desktop, handheld,  
20 tablet or tower computer, but does not include cellular  
21 telephones, video game consoles, digital media receivers or  
22 devices that are not primarily designed to process data. For  
23 purposes of this clause, "personal computer accessories"  
24 includes keyboards, mice or mouse devices, personal digital  
25 assistants, monitors, other peripheral devices, modems, routers  
26 or nonrecreational software, regardless of whether or not the  
27 accessories are used in association with a personal computer  
28 base unit. "Personal computer accessories" does not include  
29 furniture or systems, devices, software or peripherals designed  
30 or intended primarily for recreational use. For purposes of this

1 clause, "monitor" does not include a device that includes a  
2 television tuner. For purposes of this clause, the phrase  
3 "exclusion period" means the period of time from [August 5,  
4 2001, to and including August 12, 2001, and from February 17,  
5 2002, to and including February 24, 2002] from August 1, 2015,  
6 to and including August 2, 2015. For purposes of this clause,  
7 "purchaser" means an individual who places an order and pays the  
8 purchase price by cash or credit during the exclusion period  
9 even if delivery takes place after the exclusion period.

10 \* \* \*

11 (70) The sale at retail or use of school supplies during the  
12 exclusion period by an individual purchaser for nonbusiness use.  
13 For purposes of this clause, the term "school supplies" shall  
14 include pens, pencils, erasers, crayons, notebooks, notebook  
15 filler paper, legal pads, binders, lunch boxes, construction  
16 paper, markers and highlighters, folders, poster board, poster  
17 paper, composition books, scissors, cellophane tape, glue,  
18 paste, rulers, computer disks, protractors, compasses,  
19 calculators and backpacks. For purposes of this clause, the  
20 phrase "exclusion period" shall mean the period of time from  
21 August 1, 2015, to and including August 2, 2015.

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