

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 prohibition of a plastic bag ban,
11 fee, surcharge or tax.

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 an article to
16 read:

17 ARTICLE XXIX-G

18 PROHIBITION OF A PLASTIC BAG BAN, FEE, SURCHARGE OR TAX

19 Section 2901-G. Scope.

20 This article prohibits the imposition of a ban, fee,
21 surcharge or tax on the provision of plastic bags at the point
22 of sale of consumer goods in this Commonwealth.

1 Section 2902-G. Definitions.

2 The following words and phrases when used in this article
3 shall have the meanings given to them in this section unless the
4 context clearly indicates otherwise:

5 "Consumer good." A good that is sold at retail to a
6 purchaser for personal consumption or household use.

7 "Department." The Department of Revenue of the Commonwealth.

8 "Plastic bag." A bag or pouch of flexible packaging made of
9 thin, flexible, plastic film that is designed and intended to be
10 used for the carrying of goods purchased at a retail
11 establishment and that is provided to the purchaser by the
12 retail establishment at the point of sale. The term does not
13 include:

14 (1) A reusable bag or pouch specifically designed for
15 multiple uses and that is made of cloth, fabric or durable
16 plastic of at least 2.25 mils.

17 (2) A bag or pouch to carry or bundle produce for
18 delivery to the point of sale at a retail establishment.

19 (3) A bag or pouch made of compostable materials that
20 meets the American Society for Testing and Materials (ASTM)
21 D6400 standard for composite plastic.

22 "Retail establishment." An establishment that sells or
23 offers to sell consumer goods to the public at retail.

24 Section 2903-G. Prohibition on the imposition of a plastic bag
25 ban, fee, surcharge or tax.

26 On and after the effective date of this article, it is
27 prohibited to impose a tax, surcharge, ban or fee on a plastic
28 bag supplied by a retail establishment to a purchaser of
29 consumer goods at the point of sale in this Commonwealth.

30 Section 2904-G. Regulations.

1 The department shall promulgate rules and regulations
2 necessary to administer and enforce this article.

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