

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 sales and use tax.

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

14 Section 1. Section 204(4) and (26) of the act of March 4,
15 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971,
16 amended December 13, 1991 (P.L.373, No.40) and May 24, 2000
17 (P.L.106, No.23), are amended 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 (4) The sale at retail or use of [disposable diapers;] pre-
22 moistened wipes; [incontinence products;] colostomy deodorants;

1 toilet paper; sanitary napkins, tampons or similar items used
2 for feminine hygiene; or toothpaste, toothbrushes or dental
3 floss.

4 * * *

5 (26) The sale at retail or use of all vesture, wearing
6 apparel, raiments, garments, footwear and other articles of
7 clothing, including clothing patterns, disposable diapers,
8 incontinence products and items that are to be a component part
9 of clothing, worn or carried on or about the human body but all
10 accessories, ornamental wear, formal day or evening apparel, and
11 articles made of fur on the hide or pelt or any material
12 imitative of fur and articles of which such fur, real, imitation
13 or synthetic, is the component material of chief value, but only
14 if such value is more than three times the value of the next
15 most valuable component material, and sporting goods and
16 clothing not normally used or worn when not engaged in sports
17 shall not be excluded from the tax.

18 * * *

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