

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 216

Session of  
1979

INTRODUCED BY A. C. FOSTER, JR., FEBRUARY 9, 1979

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 9, 1979

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," excluding coin operated car washes from the sales  
11 tax.

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

14 Section 1. Section 204, act of March 4, 1971 (P.L.6, No.2),  
15 known as the "Tax Reform Code of 1971," is amended by adding a  
16 clause to read:

17 Section 204. Exclusions from Tax.--The tax imposed by  
18 section 202 shall not be imposed upon

19 \* \* \*

20 (38) The use of a car wash, the operation of which is  
21 initiated by a coin operated mechanism.

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