

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2429 Session of
1980

INTRODUCED BY MACKOWSKI, HELFRICK, LEVI, PETERSON, COSLETT,
WACHOB AND HASAY, MARCH 25, 1980

REFERRED TO COMMITTEE ON FINANCE, MARCH 25, 1980

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 jar tops used for home canning from the
11 sales 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 (39) The sale at retail or use of jar lids and rings used in
21 home canning.

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