

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2673 Session of
1982

INTRODUCED BY CORDISCO AND COLAFELLA, SEPTEMBER 21, 1982

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 21, 1982

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," exempting child restraint devices 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 (43) The sale at retail or use of child restraint devices
21 used in motor vehicles.

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