

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1343 Session of
1985

INTRODUCED BY BUSH, BARLEY, FOX, TRELLO, TRUMAN, CHADWICK,
STABACK, BUNT, MORRIS, ANGSTADT, J. J. TAYLOR, CARLSON,
HOWLETT, PRATT, NOYE, HERMAN AND GRUPPO, JUNE 3, 1985

REFERRED TO COMMITTEE ON FINANCE, JUNE 3, 1985

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," further providing for sales tax exemptions for
11 certain utility services.

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

14 Section 1. Section 201(m) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended
16 August 31, 1971 (P.L.362, No.93), is amended to read:

17 Section 201. Definitions.--The following words, terms and
18 phrases when used in this Article II shall have the meaning
19 ascribed to them in this section, except where the context
20 clearly indicates a different meaning:

21 * * *

22 (m) "Tangible personal property." Corporeal personal

1 property including, but not limited to, goods, wares,
2 merchandise, steam and natural and manufactured and bottled gas
3 for non-residential use, electricity for non-residential use,
4 intrastate telephone and telegraph service for non-residential
5 use, spirituous or vinous liquor and malt or brewed beverages
6 and soft drinks; but the term shall not include household
7 supplies purchased at retail establishments for residential
8 consumption, including but not limited to, soaps, detergents,
9 cleaning and polishing preparations, paper goods, household
10 wrapping supplies and items of similar nature, or sanitary
11 napkins, tampons or similar items used for feminine hygiene. Nor
12 shall said term include steam, natural and manufactured and
13 bottled gas, fuel oil, electricity or intrastate telephone or
14 telegraph service when purchased directly by the user thereof
15 solely for his own residential use or when purchased by an owner
16 of a farm for use in a residence on a farm which is used for
17 farm operations and productions.

18 * * *

19 Section 2. This act shall take effect immediately.