

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2225** Session of  
1986

INTRODUCED BY NAHILL, SCHULER, ARGALL, JOHNSON, ANGSTADT, BOOK,  
BROUJOS, PETRARCA, TRELLO, NOYE, MRKONIC, CARLSON, ROBBINS,  
SAURMAN, STABACK, JACKSON, DISTLER, ARTY, SHOWERS, CIVERA,  
MILLER, BELARDI, McVERRY, FOX, HOWLETT, PRESTON, LASHINGER,  
CIMINI, CORNELL, GLADECK AND COLAFELLA, MARCH 12, 1986

REFERRED TO COMMITTEE ON FINANCE, MARCH 12, 1986

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 the exclusion of certain  
11 sales by public libraries from the sales tax.

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

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

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

19 \* \* \*

20 (45) The sale at retail of used books or rental of books by  
21 public libraries.

1       Section 2.   This act shall take effect immediately.