

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 423

Session of
1985

INTRODUCED BY STAUFFER, CORMAN, HESS, STOUT, SHUMAKER, SHAFFER,
O'CONNELL, MADIGAN AND BRIGHTBILL, MARCH 1, 1985

REFERRED TO FINANCE, MARCH 1, 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," clarifying the definition of "transient vendor."

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

13 Section 1. Section 201(t) of the act of March 4, 1971
14 (P.L.6, No.2), known as the Tax Reform Code of 1971, added
15 December 22, 1983 (P.L.300, No.82), is amended to read:

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

20 * * *

21 (t) "Transient vendor."

(1) Any person who--

(i) Brings into the Commonwealth, by automobile, truck or other means of transportation, or purchases in the Commonwealth tangible personal property the sale or use of which is subject to the tax imposed by this article;

(ii) Offers or intends to offer such tangible personal property for sale at retail within the Commonwealth; and

(iii) Does not maintain an established office, distribution house, saleshouse, warehouse, service enterprise, residence from which business is conducted or other place of business within the Commonwealth.

(2) The term shall not include a person who delivers tangible personal property within the Commonwealth pursuant to orders for such property which were solicited or placed by mail or other means.

(3) The term shall not include a person who handcrafts items for sale at special events, including, but not limited to, fairs, carnivals, art and craft shows and other festivals and celebrations within this Commonwealth.

Section 2. This act shall take effect immediately.