

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 211

Session of  
1987

INTRODUCED BY YANDRISEVITS, KUKOVICH, TRELLO, VEON, MORRIS,  
VAN HORNE, FREEMAN, MRKONIC, COLAFELLA, PRESSMANN, PETRARCA,  
RITTER AND BUNT, FEBRUARY 4, 1987

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,  
AS AMENDED, APRIL 28, 1987

## 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," adding an exclusion from the sales tax.

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

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

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

18 \* \* \*

19 ~~(46) Notwithstanding the provisions of clause (29) of this~~ <—  
20 ~~section, the sale at retail or use of food purchased with food~~  
21 ~~stamps. For purposes of this clause "food" shall include any~~

1 ~~item defined as "food" pursuant to section 4(a) of The Food~~  
2 ~~Stamp Act of 1964 (Public Law 88-525, 7 U.S.C. § 2013(a)).~~

3 (46) THE SALE AT RETAIL OR USE OF TANGIBLE PERSONAL PROPERTY <—  
4 PURCHASED IN ACCORDANCE WITH THE FOOD STAMP ACT OF 1977 (PUBLIC  
5 LAW 95-113, 7 U.S.C. §§ 2011-2029).

6 Section 2. This act shall take effect in ~~60 days~~ 90 DAYS OR <—  
7 SEPTEMBER 30, 1987, WHICHEVER IS EARLIER.