

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1098 Session of
1987

INTRODUCED BY ARGALL, FOX, PHILLIPS, BOWSER, CARLSON, ANGSTADT,
TRELLO, MARKOSEK, JOHNSON, SCHULER, BUNT, HECKLER, GODSHALL,
BORTNER, SAURMAN, NAHILL, WOGAN, McVERRY, MICOZZIE, BUSH,
DORR, BROUJOS, PETRARCA, STEVENS, CORNELL, SHOWERS, NOYE,
SEMMELE, E. Z. TAYLOR, FISCHER, COLAFELLA AND LANGTRY,
APRIL 22, 1987

REFERRED TO COMMITTEE ON FINANCE, APRIL 22, 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," providing an exclusion from the sales tax
11 requirements for libraries.

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 (46) The sale at retail or use of services, supplies,

1 materials or equipment of any public or private library.

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