

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1438 Session of  
1993

INTRODUCED BY NAILOR, VANCE, TRELLO, PITTS, LAUB, ARGALL, BROWN,  
DURHAM, HERMAN, D. W. SNYDER, S. H. SMITH, DEMPSEY, MILLER,  
CLYMER, E. Z. TAYLOR, LEH, HESS, HECKLER, MAITLAND, ROHRER,  
WOGAN, FLICK, GERLACH, ZUG, KING, SCHULER, B. SMITH, BARLEY,  
MARSICO, SEMMEL, GEIST, EGOLF, SCHEETZ AND MASLAND,  
APRIL 27, 1993

REFERRED TO COMMITTEE ON FINANCE, APRIL 27, 1993

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," exempting the sale or use of subscriptions of  
11 periodicals and certain other publications from 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 (30.1) The sale or use of subscriptions to periodicals and

1 publications, including, but not limited to, magazines, which  
2 are published at regular intervals not exceeding three months  
3 and which are circulated among the general public, containing  
4 matters of general interest and reports of current events  
5 published for the purpose of disseminating information of a  
6 public character or devoted to literature, the sciences, art or  
7 some special industry. This exclusion shall also include any  
8 printed advertising material circulated with the periodical or  
9 publication regardless of where or by whom the printed  
10 advertising material was produced.

11 \* \* \*

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