

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2838 Session of
2006

INTRODUCED BY GILLESPIE, BALDWIN, BOYD, CALTAGIRONE, CRAHALLA,
CREIGHTON, DALLY, GABIG, GEORGE, GINGRICH, GOODMAN, KOTIK,
MACKERETH, MILLARD, R. MILLER, SAYLOR AND STABACK,
JUNE 26, 2006

REFERRED TO COMMITTEE ON FINANCE, JUNE 26, 2006

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," in sales and use tax, further providing for the
11 definition of "secretarial or editing services"; and
12 providing for the definition of "medical transcriptionist
13 services."

14 The General Assembly of the Commonwealth of Pennsylvania
15 hereby enacts as follows:

16 Section 1. Section 201(y) of the act of March 4, 1971
17 (P.L.6, No.2), known as the Tax Reform Code of 1971, added
18 August 4, 1991 (P.L.97, No.22), is amended and the section is
19 amended by adding a clause to read:

20 Section 201. Definitions.--The following words, terms and
21 phrases when used in this Article II shall have the meaning
22 ascribed to them in this section, except where the context

1 clearly indicates a different meaning:

2 * * *

3 (y) "Secretarial or editing services." Providing services
4 which include, but are not limited to, editing, letter writing,
5 proofreading, resume writing, typing or word processing. Such
6 services shall not include court reporting, medical
7 transcriptionist services and stenographic services.

8 * * *

9 (eee) "Medical transcriptionist services." Providing
10 services which include listening to dictated recordings and
11 transcribing them into medical reports, correspondence and other
12 administrative material, producing documents including history
13 and physical examinations, operative notes, radiology reports,
14 consultation, discharge summaries and other health care
15 documents.

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