

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 313 Session of  
2005

INTRODUCED BY STACK, COSTA, LAVALLE, KASUNIC, GREENLEAF,  
KITCHEN, WONDERLING, O'PAKE, LOGAN AND C. WILLIAMS,  
FEBRUARY 16, 2005

REFERRED TO FINANCE, FEBRUARY 16, 2005

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," excluding child restraint seats from the sales  
11 and use 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 any of the following:

19 \* \* \*

20 (65) The sale at retail or use of child restraint seats  
21 required by 75 Pa.C.S. § 4581 (relating to restraint systems).

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