

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1331 Session of
2006

INTRODUCED BY WONDERLING, GREENLEAF, RAFFERTY, WENGER, FONTANA,
PUNT, REGOLA, ORIE, GORDNER, M. WHITE, ERICKSON, ROBBINS,
COSTA, PILEGGI, EARLL, CORMAN, WAUGH, BRIGHTBILL, LEMMOND,
BOSCOLA, D. WHITE, DINNIMAN, KASUNIC, LAVALLE, BROWNE,
PICCOLA AND WOZNIAK, SEPTEMBER 22, 2006

REFERRED TO FINANCE, SEPTEMBER 22, 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," further providing for exclusions from sales and
11 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 (66) The purchase of a tangible item furnished to the public
21 at cost by a government agency or court. This exclusion shall

1 also include the duplication or electronic transfer of an
2 official document and the transfer of tangible personal property
3 directly connected with the sale, use, duplication or electronic
4 transfer of the official document. For the purposes of this
5 clause, the following terms or phrases shall have the following
6 meanings:

7 (i) "court" includes:

8 (A) an "appellate court" as defined in 42 Pa.C.S. § 102
9 (relating to definitions);

10 (B) a "court of common pleas" as defined in 42 Pa.C.S. §
11 102;

12 (C) the "minor judiciary" as defined in 42 Pa.C.S. § 102;

13 (ii) government agency means an "agency" as defined in
14 section 1 of the act of June 21, 1957 (P.L.390, No.212),
15 referred to as the "Right-to-Know Law";

16 (iii) official document means a "record" as defined in
17 section 1 of the "Right-to-Know Law". The term shall include
18 notes of court testimony, deposition transcripts, driving
19 records, accident reports, birth and death certificates, deeds,
20 divorce decrees and other similar documents.

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