

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 925 Session of
2007

INTRODUCED BY ADOLPH, BARRAR, KILLION, BAKER, BELFANTI,
BENNINGHOFF, BOYD, BUXTON, CALTAGIRONE, CARROLL, CURRY,
DALLY, FABRIZIO, FREEMAN, GEIST, HENNESSEY, HERSHEY, HESS,
JAMES, KENNEY, MANN, MARSICO, MCGEEHAN, MILLARD, R. MILLER,
MURT, O'NEILL, PETRI, PHILLIPS, RAPP, SAMUELSON, SIPTROTH,
K. SMITH, STABACK, R. STEVENSON, SWANGER, J. TAYLOR, THOMAS,
TRUE, VULAKOVICH, YOUNGBLOOD, YUDICHAK AND COSTA,
MARCH 29, 2007

REFERRED TO COMMITTEE ON FINANCE, MARCH 29, 2007

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(56) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, added April
16 23, 1998 (P.L.239, No.45), is amended and the section is amended
17 by adding a clause to read:

18 Section 204. Exclusions from Tax.--The tax imposed by
19 section 202 shall not be imposed upon any of the following:

1 * * *

2 (56) The sale at retail or use of tangible personal property
3 or services used, transferred or consumed in installing or
4 repairing equipment or devices designed to assist persons in
5 ascending or descending [a stairway] when:

6 (i) The equipment or devices are used by a person who, by
7 virtue of a physical disability, is unable to ascend or descend
8 [stairs] without the aid of such equipment or device.

9 (ii) The equipment or device is installed or used in such
10 person's place of residence.

11 (iii) A physician has certified the physical disability of
12 the person in whose residence the equipment or device is
13 installed or used.

14 * * *

15 (67) The sale at retail or use of wheelchairs.

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