

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1463 Session of
2007

INTRODUCED BY CALTAGIRONE, CAPPELLI, GEIST, PASHINSKI, READSHAW
AND SOLOBAY, JUNE 5, 2007

REFERRED TO COMMITTEE ON FINANCE, JUNE 5, 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," imposing a six percent sales tax on advertising.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. Section 202 of the act of March 4, 1971 (P.L.6,
14 No.2), known as the Tax Reform Code of 1971, is amended by
15 adding a subsection to read:

16 Section 202. Imposition of Tax.--* * *

17 (h) Notwithstanding any other provision of this article, the
18 sale of advertising shall be taxed at the rate of six per cent
19 of the receipts collected from the advertiser.

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