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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 1317 Session of  
2015

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INTRODUCED BY GORDNER, ALLOWAY, RAFFERTY, YUDICHAK, SCHWANK,  
VOGEL AND WARD, JUNE 15, 2016

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REFERRED TO FINANCE, JUNE 15, 2016

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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 tax for education, further providing for  
11 exclusions from tax.

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

14 Section 1. Section 204(13) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, amended  
16 July 2, 2012 (P.L.751, No.85), is amended 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 (13) The sale at retail, or use of wrapping paper, wrapping  
21 twine, bags, cartons, tape, rope, labels, nonreturnable  
22 containers and all other wrapping supplies, when such use is

1 incidental to the delivery of any personal property, except that  
2 any charge for wrapping or packaging shall be subject to tax at  
3 the rate imposed by section 202, unless the property wrapped or  
4 packaged will be resold by the purchaser of the wrapping or  
5 packaging service. As used in this paragraph, the term "cartons"  
6 includes corrugated boxes used by a person engaged in the  
7 manufacture of snack food products to deliver the manufactured  
8 product, whether or not the boxes are returnable for potential  
9 reuse.

10 \* \* \*

11 Section 2. This act shall take effect immediately.