

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 470 Session of 2017

INTRODUCED BY DeLUCA, READSHAW, DONATUCCI, DRISCOLL, SAMUELSON,  
V. BROWN, D. COSTA, McNEILL, MILLARD AND NEILSON,  
FEBRUARY 13, 2017

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 13, 2017

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, providing for taxable  
11 portion of purchase price.

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

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

17 Section 203.1. Taxable Portion of Purchase Price.--The  
18 amount of tax imposed by section 202 shall be computed as  
19 specified by section 203, provided that the amount included in  
20 the taxable portion of the purchase price does not include a  
21 coupon or discount, regardless of whether the coupon or discount  
22 is separately stated or identified on the invoice or cash

1 register tape.

2       Section 2. Any regulation is abrogated insofar as it is  
3 inconsistent with this act.

4       Section 3. This act shall take effect in 60 days.