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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 455 Session of  
2019

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INTRODUCED BY BROOKS, AUMENT, BARTOLOTTA, HUTCHINSON, KILLION,  
STEFANO, J. WARD, K. WARD, COSTA, BREWSTER, SCHWANK, STREET,  
TARTAGLIONE AND YUDICHAK, MARCH 19, 2019

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REFERRED TO FINANCE, MARCH 19, 2019

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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 sales and use tax, 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 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 (71) The sale at retail or use of a guide dog, hearing dog  
21 or service dog and products or services for a guide dog, hearing  
22 dog or service dog. The following shall apply:

1 (i) The sale or use under this clause must involve a  
2 transaction with:

3 (A) an individual with a disability or a person acting on  
4 behalf of an individual with a disability; or

5 (B) a person caring for the guide dog, hearing dog or  
6 service dog.

7 (ii) The products or services for a guide dog, hearing dog  
8 or service dog under this clause shall include the following:

9 (A) Veterinary services and diagnostic procedures.

10 (B) Prescription and nonprescription drugs and  
11 pharmaceuticals.

12 (C) Items involving feed and care, including, but not  
13 limited to:

14 (I) Beds, linens, blankets and pillows specifically designed  
15 and manufactured for use by a dog.

16 (II) Dog collars and leads.

17 (III) Dog harnesses.

18 (IV) Dog waste disposal supplies and equipment.

19 (V) Grooming articles specifically designed for use on  
20 domestic dogs.

21 (VI) Flea and tick medications.

22 (VII) Travel kennels or cages.

23 (VIII) Dog food, including treats.

24 (IX) Vitamin supplements.

25 (D) Services involving maintenance and care, including, but  
26 not limited to:

27 (I) Boarding services.

28 (II) Dental services.

29 (III) Grooming services.

30 (iii) The department shall develop any necessary forms, to

1 be provided to the department and a seller or provider of  
2 products or services under this clause, verifying that the sale  
3 or use of the products or services involves:

4 (A) A guide dog, hearing dog or service dog.

5 (B) Either of the following:

6 (I) An individual with a disability or a person acting on  
7 behalf of an individual with a disability.

8 (II) A person caring for the guide dog, hearing dog or  
9 service dog.

10 (iv) For the purposes of this clause, the following terms or  
11 phrases shall have the following meanings:

12 (A) "Guide dog" means a dog that is trained and used to aid  
13 an individual who is blind or visually impaired. The term  
14 includes a dog that is in training to become a guide dog.

15 (B) "Hearing dog" means a dog that is trained and used to  
16 aid an individual who is deaf or hearing impaired. The term  
17 includes a dog that is in training to become a hearing dog.

18 (C) "Individual with a disability" means an individual who  
19 has a physical or medical impairment resulting from an  
20 anatomical, physiological or neurological condition that  
21 prevents the exercise of a normal bodily function or that is  
22 demonstrable by medically accepted clinical or laboratory  
23 diagnostic techniques.

24 (D) "Service dog" means a dog that is trained and used to  
25 aid an individual who:

26 (I) has a physical impairment that is permanent and severely  
27 limits the mobility of the individual; or

28 (II) is unable to move about without the use of a wheelchair  
29 or without the aid of a prosthetic device.

30 The term includes a dog that is in training to become a service

1 dog.

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