

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 557 Session of 2021

INTRODUCED BY DeLUCA, McNEILL, FREEMAN AND WARREN,
FEBRUARY 22, 2021

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 22, 2021

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, 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.