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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1656 Session of  
2021

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INTRODUCED BY INNAMORATO, KENYATTA, DELLOSO, LEE, KRAJEWSKI,  
PARKER, MADDEN, SANCHEZ, GALLOWAY, SIMS, A. DAVIS, OTTEN,  
DEASY AND SHUSTERMAN, JUNE 23, 2021

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REFERRED TO COMMITTEE ON FINANCE, JUNE 23, 2021

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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 special situs for local sales tax, providing  
11 for situs for online sales.

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 204-A. Situs for Online Sales.--(a) Notwithstanding  
18 the provisions of section 504 of the act of June 5, 1991 (P.L.9,  
19 No.6), known as the "Pennsylvania Intergovernmental Cooperation  
20 Authority Act for Cities of the First Class," the sale or use of  
21 online retail items bought from a marketplace facilitator,  
22 marketplace seller or remote seller, as those terms are defined

1 in section 213, shall be deemed to have been consummated at the  
2 address of the purchaser.

3 (b) This section shall only apply to sales and use taxes  
4 imposed under Article XXXI-B of the act of July 28, 1953  
5 (P.L.723, No.230), known as the "Second Class County Code," and  
6 under the "Pennsylvania Intergovernmental Cooperation Authority  
7 Act for Cities of the First Class."

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