
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 446 Session of
2021

INTRODUCED BY BROOKS, STEFANO, J. WARD, TARTAGLIONE, AUMENT AND
COSTA, MARCH 18, 2021

REFERRED TO FINANCE, MARCH 18, 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 exclusions from tax, providing for a tax
11 exclusion for emergency preparedness items.

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 (74) The sale at retail or use of an emergency preparedness
21 item during the exclusion period by an individual purchaser for
22 nonbusiness use. For purposes of this clause, the following

1 apply:

2 (i) The term "emergency preparedness item" means any of the
3 following:

4 (A) A portable generator, which costs less than three
5 thousand dollars (\$3,000), to provide light or communications or
6 preserve perishable food, in the event of a power outage.

7 (B) A storm protection device manufactured, rated and
8 marketed specifically to prevent damage to a glazed or nonglazed
9 opening during a storm or an emergency rescue ladder. The price
10 of the storm protection device or ladder may not exceed three
11 hundred dollars (\$300).

12 (C) Any of the following which cost less than seventy-five
13 dollars (\$75):

14 (I) A reusable or artificial ice product.

15 (II) A portable, self-powered light source.

16 (III) A gasoline or diesel fuel container.

17 (IV) AAA cell, AA cell, C cell, D cell, six volt, nine volt
18 and cell phone batteries and battery chargers. The term shall
19 not include automotive and boat batteries.

20 (V) A nonelectric cooler or ice chest for food storage.

21 (VI) A tarpaulin or other flexible waterproof sheeting.

22 (VII) A ground anchor system or tie-down kit.

23 (VIII) A portable self-powered radio, including a two-way
24 radio or weather band radio.

25 (IX) A fire extinguisher.

26 (X) A smoke detector.

27 (XI) A carbon monoxide detector.

28 (XII) A hatchet or axe.

29 (XIII) A self-contained first aid kit.

30 (XIV) A nonelectric can opener.

1 (ii) The term "exclusion period" means the period of time
2 from September 6, 2021, to and including September 13, 2021, and
3 from March 6, 2022, to and including March 13, 2022.

4 (iii) The term "purchaser" means an individual who places an
5 order and pays the purchase price by cash or credit during the
6 exclusion period even if delivery takes place after the
7 exclusion period.

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