

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

SENATE BILL

No. 591 Session of  
2021

---

INTRODUCED BY SCAVELLO, BROWNE, MENSCH, COLLETT, PITTMAN,  
BREWSTER AND YUDICHAK, APRIL 21, 2021

---

REFERRED TO FINANCE, APRIL 21, 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, further providing for  
11 imposition of tax.

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

14 Section 1. Section 202(a) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended  
16 and the section is amended by adding a subsection to read:

17 Section 202. Imposition of Tax.--(a) There is hereby  
18 imposed upon each separate sale at retail of tangible personal  
19 property or services, as defined herein, within this  
20 Commonwealth a tax of six and one-half per cent of the purchase  
21 price, which tax shall, except as otherwise provided, be  
22 collected by the vendor or any other person required by this

1 article from the purchaser, and shall be paid over to the  
2 Commonwealth as herein provided.

3 (a.1) A restricted revenue account is established within the  
4 Treasury Department to be known as the Senior Citizen Additional  
5 Property Tax Rebate Fund. The one-half per cent increase  
6 collected on or after the effective date of this subsection  
7 shall be placed into the fund for the implementation of an  
8 additional property tax rebate for eligible claimants under  
9 section 1314 of the act of June 27, 2006 (1st Sp.Sess.,  
10 P.L.1873, No.1), known as the Taxpayer Relief Act.

11 \* \* \*

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