

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 896 Session of 2021

INTRODUCED BY BROOKS, BARTOLOTTA, J. WARD, TARTAGLIONE, STEFANO, STREET, SCHWANK, YUDICHAK, PITTMAN, MASTRIANO AND CAPPELLETTI, OCTOBER 18, 2021

REFERRED TO FINANCE, OCTOBER 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 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 (76) The sale at retail of products or services for a guide
 21 dog, hearing dog or service dog. The following apply:

22 (i) The sale or use under this clause must involve a

1 transaction with:

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

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

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

8 (A) Veterinary services and diagnostic procedures.

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

11 (C) Items involving feed and care, including:

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

14 (II) Dog collars and leads.

15 (III) Dog harnesses.

16 (IV) Dog waste disposal supplies and equipment.

17 (V) Grooming articles specifically designed for use on
18 domestic dogs.

19 (VI) Flea and tick medications.

20 (VII) Travel kennels or cages.

21 (VIII) Dog food, including treats.

22 (IX) Vitamin supplements.

23 (D) Services involving maintenance and care, including:

24 (I) Boarding services.

25 (II) Dental services.

26 (III) Grooming services.

27 (iii) The department shall develop any necessary forms, to
28 be provided to the department and a seller or provider of
29 products or services under this clause, verifying that the sale
30 or use of the products or services involves:

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

2 (B) Either of the following:

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

5 (II) A person caring for the guide dog, hearing dog or
6 service dog.

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

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

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

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

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

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

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

27 The term includes a dog that is in training to become a service
28 dog.

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