
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 629 Session of
2023

INTRODUCED BY BARTOLOTTA, SCHWANK AND DUSH, APRIL 28, 2023

REFERRED TO FINANCE, APRIL 28, 2023

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 or use of services related to the
21 cleaning or maintenance of a storage trap utilized by a food
22 service or restaurant establishment to collect grease waste.

23 Section 2. The addition of section 204(76) of the act shall

1 apply retroactively to July 1, 2016.

2 Section 3. This act shall take effect immediately.