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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 160 Session of  
2023

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INTRODUCED BY R. MACKENZIE, KUTZ, KAUFER, HOGAN, GILLEN, ADAMS,  
GUENST, KAUFFMAN, M. MACKENZIE, MARCELL, OWLETT, PICKETT AND  
STRUZZI, APRIL 24, 2023

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REFERRED TO COMMITTEE ON FINANCE, APRIL 24, 2023

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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 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 clauses 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 a crib or stroller. For  
21 the purposes of this clause, the following terms or phrases  
22 shall have the following meanings:

1 (i) "Crib" shall mean a bed that is designed to provide  
2 sleeping accommodations for an infant to be used in a home, a  
3 child-care facility, a family child-care home or place of public  
4 accommodation affecting commerce.

5 (ii) "Stroller" shall mean a wheeled vehicle to transport  
6 children, usually from infancy to 36 months old.

7 (77) The sale at retail or use of books for either of the  
8 following:

9 (i) the exclusive use of children; or

10 (ii) by a local library. For the purposes of this clause,  
11 the term "local library" means a free, public, nonsectarian  
12 library, whether established and maintained by a municipality or  
13 by a private association, corporation or group, which serves the  
14 informational, educational and recreational needs of all the  
15 residents of the area for which the local library's governing  
16 body is responsible by providing free access to:

17 (A) An organized and currently useful collection of printed  
18 items and other materials, including free lending and reference  
19 services.

20 (B) The services of a staff trained to recognize and provide  
21 for informational, educational and recreational needs.

22 (78) The sale at retail or use of children's toys. For the  
23 purposes of this clause, the term "children's toys" means a  
24 consumer product designed or intended by the manufacturer for a  
25 child 12 years of age or younger for use by the child when the  
26 child plays.

27 (79) The sale at retail or use of equipment to be used by  
28 individuals 18 years of age or younger for participation in  
29 youth sports programs.

30 Section 2. The addition of section 204(76), (77), (78) and

1 (79) of the act shall apply to the sale at retail or use after  
2 July 1, 2023.

3 Section 3. This act shall take effect immediately.