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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1766 Session of  
2017

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INTRODUCED BY YOUNGBLOOD, DONATUCCI, CRUZ, MILLARD, KINSEY,  
CALTAGIRONE, SAMUELSON, SIMS, O'BRIEN, V. BROWN, SCHWEYER,  
HILL-EVANS AND WARREN, SEPTEMBER 8, 2017

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REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 8, 2017

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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 tax for education, 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(4) and (26) of the act of March 4,  
15 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, are  
16 amended 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 (4) The sale at retail or use of [disposable diapers;] pre-  
21 moistened wipes; [incontinence products;] colostomy deodorants;  
22 toilet paper; sanitary napkins, tampons or similar items used

1 for feminine hygiene; or toothpaste, toothbrushes or dental  
2 floss.

3 \* \* \*

4 (26) The sale at retail or use of all vesture, wearing  
5 apparel, raiments, garments, footwear and other articles of  
6 clothing, including clothing patterns, disposable diapers,  
7 incontinence products and items that are to be a component part  
8 of clothing, worn or carried on or about the human body but all  
9 accessories, ornamental wear, formal day or evening apparel, and  
10 articles made of fur on the hide or pelt or any material  
11 imitative of fur and articles of which such fur, real, imitation  
12 or synthetic, is the component material of chief value, but only  
13 if such value is more than three times the value of the next  
14 most valuable component material, and sporting goods and  
15 clothing not normally used or worn when not engaged in sports  
16 shall not be excluded from the tax.

17 \* \* \*

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