

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 218 Session of 2013

INTRODUCED BY DELUCA, O'BRIEN, D. COSTA, LONGIETTI, PASHINSKI, HARKINS, KORTZ, FABRIZIO, KULA, READSHAW, MILLER AND GABLER, JANUARY 22, 2013

REFERRED TO COMMITTEE ON FINANCE, JANUARY 22, 2013

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, providing for taxable  
 11 portion of purchase price.

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

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

17 Section 203.1 Taxable Portion of Purchase Price.--The amount  
 18 of tax imposed by section 202 shall be computed as specified by  
 19 section 203, provided that the amount included in the taxable  
 20 portion of the purchase price shall not include a coupon or  
 21 discount, regardless of whether the coupon or discount is  
 22 separately stated or identified on the invoice or cash register

1 tape.

2       Section 2. Any regulation is abrogated insofar as it is  
3 inconsistent with this act.

4       Section 3. This act shall take effect in 60 days.