

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 450 Session of 2013

INTRODUCED BY SOLOBAY, FOLMER AND FONTANA, FEBRUARY 7, 2013

REFERRED TO FINANCE, FEBRUARY 7, 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  
 18 amount of tax imposed under section 202 shall be computed as  
 19 specified under section 203, provided that the amount included  
 20 in the taxable portion of the purchase price may not include a  
 21 coupon or discount, regardless of whether the coupon or discount  
 22 is separately stated or identified on the invoice or cash  
 23 register tape.

1       Section 2. All regulations and parts of regulations are  
2 abrogated insofar as they are inconsistent with this act.

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