

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 161 Session of 2023

INTRODUCED BY R. MACKENZIE, JOZWIAK, KAUFER, HOGAN, GILLEN, ADAMS, GUENST, KAUFFMAN, M. MACKENZIE, MARCELL, OWLETT AND PICKETT, MAY 24, 2023

REFERRED TO COMMITTEE ON FINANCE, MAY 24, 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, providing for temporary
 11 exclusions from tax.

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 204.1. Temporary Exclusions from Tax.--(a) The tax
 18 imposed under section 202 shall not be imposed upon any of the
 19 following:

20 (1) The sale at retail or use of tangible personal property
 21 for disaster preparedness during the exclusionary period. For
 22 the purposes of this clause, the following terms or phrases

1 shall have the following meanings:

2 (i) "Exclusionary period" means the period beginning July 1,
3 2023, and ending prior to July 1, 2024.

4 (ii) "Tangible personal property for disaster preparedness"
5 means the following:

6 (A) Reusable ice and reusable ice packs.

7 (B) Portable, self-powered light sources.

8 (C) Gas or diesel fuel containers.

9 (D) Batteries, excluding automobile and boat batteries.

10 (E) Portable radios.

11 (F) Fire extinguishers.

12 (G) Smoke detectors and smoke alarms.

13 (H) Ratchet straps, tarpaulins and waterproof sheeting.

14 (I) Portable generators used to provide light or
15 communications or to preserve food in the event of a power
16 outage.

17 (2) The sale at retail or use of Energy Star-rated products
18 during the exclusionary period. For the purposes of this clause,
19 the following terms or phrases shall have the following
20 meanings:

21 (i) "Exclusionary period" means the period beginning July 1,
22 2023, and ending prior to July 1, 2024.

23 (ii) "Energy Star-rated product" means a product that has
24 been certified as in compliance with and qualifies as an Energy
25 Star product pursuant to the Environmental Protection Agency and
26 the United States Department of Energy, Energy Star Program and
27 bears the Energy Star label.

28 (3) The sale at retail or use of impact-resistant doors,
29 including garage doors, and impact-resistant windows during the
30 exclusionary period. For the purposes of this clause, the term

1 "exclusionary period" means the period beginning July 1, 2023,
2 and ending prior to July 1, 2024.

3 (4) The sale at retail or use of school supplies, learning
4 aids and jigsaw puzzles, and personal computers and computer-
5 related accessories if purchased for noncommercial home or
6 personal use, during the exclusionary period. For the purposes
7 of this clause, the term "exclusionary period" means the period
8 beginning July 30, 2023, and ending prior to August 13, 2023.

9 (5) The sale at retail or use of tangible personal property
10 commonly used by skilled trade workers during the exclusionary
11 period. For the purposes of this clause, the following terms or
12 phrases shall have the following meanings:

13 (i) "Exclusionary period" means the period beginning
14 September 3, 2023, and ending prior to September 10, 2023.

15 (ii) "Tangible personal property commonly used by skilled
16 trade workers" means the following:

17 (A) Drain opening tools and plumbing inspection equipment.

18 (B) Electrical voltage and testing equipment.

19 (C) Duffle bags.

20 (D) Hand tools, including pipe cutters and tool belts.

21 (E) Industry code books and textbooks.

22 (F) Power tools and batteries.

23 (G) Protective overalls and work gloves.

24 (H) Safety glasses.

25 Section 2. This act shall take effect immediately.