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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2103 Session of  
2021

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INTRODUCED BY SHUSTERMAN, N. NELSON, McNEILL, FREEMAN,  
SCHLOSSBERG, SANCHEZ, DeLUCA, HOHENSTEIN AND ROZZI,  
NOVEMBER 23, 2021

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REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 23, 2021

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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 definitions and for exclusions from tax.

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

14 Section 1. Section 201 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 a definition to read:

17 Section 201. Definitions.--The following words, terms and  
18 phrases when used in this Article II shall have the meaning  
19 ascribed to them in this section, except where the context  
20 clearly indicates a different meaning:

21 \* \* \*

22 (mmm) "Secondhand store." A store that sells used clothing

1 and other household goods:

2 (1) to raise funds for a charitable institution; or

3 (2) on behalf of the original owners of the clothing and  
4 goods who receive a percentage of the selling price.

5 Section 2. Section 204(26) of the act is amended to read:

6 Section 204. Exclusions from Tax.--The tax imposed by  
7 section 202 shall not be imposed upon any of the following:

8 \* \* \*

9 (26) The sale at retail or use of all vesture, wearing  
10 apparel, raiments, garments, footwear and other articles of  
11 clothing, including clothing patterns and items that are to be a  
12 component part of clothing, worn or carried on or about the  
13 human body [but all]. The sale at retail or use of all  
14 accessories, ornamental wear, formal day or evening apparel, and  
15 articles made of fur on the hide or pelt or any material  
16 imitative of fur and articles of which such fur, real, imitation  
17 or synthetic, is the component material of chief value, but only  
18 if such value is more than three times the value of the next  
19 most valuable component material, and sporting goods and  
20 clothing not normally used or worn when not engaged in sports  
21 shall not be excluded from the tax[.], unless the sale at retail  
22 occurred at a secondhand store or the tangible personal property  
23 was originally purchased by the user at a secondhand store.

24 \* \* \*

25 Section 3. This act shall apply to sales at retail or use  
26 that occur after the effective date of this section

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