

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2327 Session of  
2022

INTRODUCED BY CIRESI, SHUSTERMAN, D. WILLIAMS, MERSKI,  
SAMUELSON, GUENST, GUZMAN, DELLOSO, SANCHEZ, MADDEN, NEILSON,  
WARREN, GILLEN AND CEPHAS, FEBRUARY 9, 2022

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 9, 2022

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 exclusions from tax.

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

14 Section 1. Section 204 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 clause 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 (76) The sale at retail or use of an at-home COVID-19 test.  
21 For the purposes of this clause, the term "at-home COVID-19  
22 test" means a test that is intended to be performed at home for

1 the purpose of detecting the virus that causes COVID-19.

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