

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 443 Session of 2023

INTRODUCED BY MAKO, FLOOD, McNEILL AND STAATS, MARCH 15, 2023

REFERRED TO COMMITTEE ON FINANCE, MARCH 15, 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, further providing for
 11 imposition of tax; and establishing the Senior Citizen
 12 Additional Property Tax Rebate Fund.

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

15 Section 1. Section 202(a) of the act of March 4, 1971
 16 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
 17 and the section is amended by adding a subsection to read:

18 Section 202. Imposition of Tax.--(a) There is hereby
 19 imposed upon each separate sale at retail of tangible personal
 20 property or services, as defined herein, within this
 21 Commonwealth a tax of six and one-half per cent of the purchase
 22 price, which tax shall, except as otherwise provided, be
 23 collected by the vendor or any other person required by this

1 article from the purchaser, and shall be paid over to the
2 Commonwealth as herein provided.

3 (a.1) A restricted revenue account is established within the
4 Treasury Department to be known as the Senior Citizen Additional
5 Property Tax Rebate Fund. The one-half per cent increase
6 collected on or after the effective date of this subsection
7 shall be placed into the fund for the implementation of an
8 additional property tax rebate for eligible claimants under
9 section 1314 of the act of June 27, 2006 (1st Sp.Sess.,
10 P.L.1873, No.1), known as the "Taxpayer Relief Act."

11 * * *

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