
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1491 Session of
2017

INTRODUCED BY PYLE, MCGINNIS, TALLMAN, READSHAW, EVERETT,
D. COSTA, MILLARD, WARD, SANKEY, WHEELAND, ELLIS, STAATS,
GABLER, BARRAR, MALONEY AND RAPP, JUNE 2, 2017

REFERRED TO COMMITTEE ON FINANCE, JUNE 2, 2017

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 (71) The sale at retail or use of firearms on the exclusion
21 date by an individual purchaser. For the purpose of this clause,
22 "exclusion date" means August 30 of each year. For the purpose

1 of this clause, "purchaser" means an individual who places an
2 order and pays the purchase price by cash or credit on the
3 exclusion date even if delivery takes place after the exclusion
4 date.

5 Section 2. This act shall take effect immediately.