

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1249 Session of 2020

INTRODUCED BY BOSCOLA AND A. WILLIAMS, AUGUST 11, 2020

REFERRED TO FINANCE, AUGUST 11, 2020

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.

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

14 Section 1. Section 202 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 subsection to read:

17 Section 202. Imposition of Tax.--\* \* \*

18 (a.1) The tax imposed under subsection (a) may not be  
 19 imposed on restaurants, bars and hotels during the Governor's  
 20 declaration of disaster emergency issued on March 6, 2020,  
 21 published at 50 Pa.B. 1644 (March 21, 2020), and any renewal  
 22 declaration. This subsection shall expire one hundred eighty  
 23 days after the effective date of this subsection.

1 \* \* \*

2 Section 2. The Secretary of Revenue shall transmit notice to  
3 the Legislative Reference Bureau for publication in the  
4 Pennsylvania Bulletin of the date which the Governor's  
5 declaration of disaster emergency issued on March 6, 2020, is  
6 terminated.

7 Section 3. This act shall take effect as follows:

8 (1) The addition of section 202(a.1) of the act shall  
9 take effect May 1, 2020, or immediately, whichever is later.

10 (2) The remainder of this act shall take effect  
11 immediately.