



**IN THE COURT OF COMMON PLEAS OF ALLEGHENY COUNTY,  
PENNSYLVANIA**

CHRISTINA DURANKO, GERRY  
MCLEAN, MARY MAROUS, JOYCE  
WOJTON, BEVERLY EVANS, JENNIFER  
POLLOCK, and MARTHA BAILEY,  
individually and on behalf of all others  
similarly situated,

Plaintiffs,

v.

BIG LOTS INC., DOLLAR GENERAL  
CORPORATION, GIANT EAGLE, INC.,  
JO-ANN STORES, LLC, OLLIE'S  
BARGAIN OUTLET HOLDINGS, INC.,  
THE HOME DEPOT, INC., TUESDAY  
MORNING CORPORATION, ULTA  
BEAUTY, INC., and WALMART INC.,

Defendants.

CIVIL DIVISION

No.

CLASS ACTION

**CLASS ACTION COMPLAINT**

Filed on behalf of Plaintiffs:  
Christina Duranko, Gerry McLean, Mary  
Marous, Joyce Wojton, Beverly Evans,  
Jennifer Pollock, and Martha Bailey

Counsel of record for Plaintiffs:

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*Other Attorneys On Signature*

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PENNSYLVANIA**

CHRISTINA DURANKO, GERRY MCLEAN, MARY MAROUS, JOYCE WOJTON, BEVERLY EVANS, JENNIFER POLLOCK, and MARTHA BAILEY, individually and on behalf of all others similarly situated,	CIVIL DIVISION  No.  CLASS ACTION
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MORNING CORPORATION, ULTA  
BEAUTY, INC., and WALMART INC.,

Defendants.

**NOTICE TO DEFEND**

**YOU HAVE BEEN SUED IN COURT.** If you wish to defend against the claims set forth in the following pages, you must take action within **TWENTY (20)** days after this Complaint and Notice are served, by entering a written appearance personally or by attorney and filing in writing with the court your defenses or objections to the claims set forth against you. You are warned that if you fail to do so the case may proceed without you and a judgment may be entered against you by the court without further notice for any money claimed in the Complaint or for any claim or relief requested by the Plaintiff. You may lose money or property or other rights important to you.

**YOU SHOULD TAKE THIS PAPER TO YOUR LAWYER AT ONCE. IF YOU DO NOT HAVE A LAWYER, GO TO OR TELEPHONE THE OFFICE SET FORTH BELOW TO FIND OUT. THIS OFFICE CAN PROVIDE YOU WITH INFORMATION ABOUT HIRING A LAWYER.**

**IF YOU CANNOT AFFORD TO HIRE A LAWYER, THIS OFFICE MAY BE ABLE TO PROVIDE YOU WITH INFORMATION ABOUT AGENCIES THAT MAY OFFER LEGAL SERVICES TO ELIGIBLE PERSONS AT A REDUCED FEE OR NO FEE.**

LAWYER REFERRAL SERVICE  
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436 Seventh Avenue  
Pittsburgh, PA 15219  
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Defendants.

**CLASS ACTION COMPLAINT**

Plaintiffs Christina Duranko (“Duranko”), Gerry McLean (“McLean”), Mary Marous (“Marous”), Joyce Wojton (“Wojton”), Beverly Evans (“Evans”), Jennifer Pollock (“Pollock”), and Martha Bailey (“Bailey”) (collectively, “Plaintiffs”) individually and on behalf of all others similarly situated, bring this action against Defendants Big Lots, Inc., Dollar General Corporation, Giant Eagle, Inc., Jo-Ann Stores, LLC, Ollie’s Bargain Outlet Holdings, Inc., The Home Depot, Inc., Tuesday Morning Corporation, Ulta Beauty, Inc., and Walmart Inc. (“Defendants”), and allege as follows:

**NATURE OF THE ACTION**

1. This action seeks statutory damages, attorneys’ fees, and costs against Defendants for violations of Pennsylvania’s Unfair Trade Practices and Consumer Protection Law (“UTPCPL”), 73 Pa. Stat. § 201-1, *et seq.*

## **JURISDICTION AND VENUE**

2. The Court has subject matter jurisdiction under 42 Pa. C.S. § 931.
3. The Court has personal jurisdiction over Defendants under 42 Pa. C.S. § 5301.
4. Venue is proper under Pa. R. Civ. P. 2179 because Defendants regularly conduct business in this County, this is the County where the cause of action arose, and/or this is the County where the transactions or occurrences took place out of which the cause of action arose.
5. Principles of comity and the Tax Injunction Act, U.S.C. § 1341 require the state courts of the Commonwealth of Pennsylvania to address matters involving state tax laws and regulations. *See Farneth v. Wal-Mart Stores, Inc.*, 2013 WL 6859013 (W.D. Pa. Dec. 30, 2013).

## **PARTIES**

6. Plaintiffs are natural persons over the age of eighteen. Plaintiffs reside in Pennsylvania.
7. Big Lots Inc. (“Big Lots”) is an Ohio corporation headquartered in Columbus, Ohio. Big Lots operates brick-and-mortar and online retail stores under the Big Lots brand name. Big Lots owns, operates, or controls at least 68 brick-and-mortar retail locations in Pennsylvania. For the year ended February 1, 2020 were \$5,323,180,000.<sup>1</sup>
8. Dollar General Corporation (“Dollar General”) is a Tennessee corporation headquartered in Goodlettsville, Tennessee. Dollar General operates brick-and-mortar and online retail stores under the Dollar General brand name. Dollar General owns, operates, or manages at

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<sup>1</sup> Big Lots Inc., Annual Report (Form 10-K), at 3, 19 (Mar. 31, 2020), available at <https://www.sec.gov/ix?doc=/Archives/edgar/data/768835/000076883520000033/big-202021x10k.htm> (last accessed Nov. 19, 2020).

least 781 brick-and-mortar retail locations in Pennsylvania. For the year ended January 31, 2020, Dollar General's net sales were \$27,754,000,000.<sup>2</sup>

9. Giant Eagle, Inc. ("Giant Eagle") is a Pennsylvania corporation headquartered in Pittsburgh, Pennsylvania. Giant Eagle operates brick-and-mortar and online retail stores under the brands Giant Eagle, Giant Eagle Express, GetGo, Market District, and BeerVan. Giant Eagle owns, operates, or manages "more than 400 retail locations, ranging in size from 120,000 square-foot supermarkets to small neighborhood markets and fuel and convenience locations."<sup>3</sup> For the year ended June 30, 2019, Giant Eagle's total net sales were \$9,200,000,000.<sup>4</sup>

10. Jo-Ann Stores, LLC ("JOANN") is an Ohio limited liability company headquartered in Hudson, Ohio. JOANN operates brick-and-mortar and online retail stores under the JOANN brand. JOANN owns, operates, or manages at least 42 brick-and-mortar retail locations in Pennsylvania.<sup>5</sup>

11. Ollie's Bargain Outlet Holdings, Inc. ("Ollie's") is a Delaware corporation headquartered in Harrisburg, Pennsylvania. Ollie's operates brick-and-mortar stores under the brand name Ollie's. Ollie's owns, operates, or manages at least 46 brick-and-mortar retail locations

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<sup>2</sup> Dollar General Corporation, Annual Report (Form 10-K), at 18, 23 (Mar. 19, 2020), available at <https://www.sec.gov/ix?doc=/Archives/edgar/data/29534/000155837020002915/dg-20200131x10ka41072.htm> (last accessed Nov. 19, 2020).

<sup>3</sup> Giant Eagle, Inc., *Our History*, available at <https://www.gianteagle.com/about-us/our-history> (last accessed Nov. 16, 2020).

<sup>4</sup> Forbes, *America's Largest Private Companies 2019*, available at <https://www.forbes.com/companies/giant-eagle/?sh=4cc6a99a2cda> (last accessed Nov. 16, 2020).

<sup>5</sup> JOANN, *JOANN Fabric & Craft Store Locations in Pennsylvania*, available at <https://stores.joann.com/pa/> (last accessed Nov. 19, 2020).

in Pennsylvania.<sup>6</sup> For the year ended February 1, 2020, Ollie's' total net sales were \$1,408,199,000.<sup>7</sup>

12. The Home Depot, Inc. ("Home Depot") is a Delaware corporation headquartered in Atlanta, Georgia. Home Depot operates brick-and-mortar and online retail stores under the Home Depot brand name. Home Depot owns, operates, or manages at least 70 brick-and-mortar retail locations in Pennsylvania. For the year ended February 2, 2020, Home Depot's total net sales were \$110,225,000,000.<sup>8</sup>

13. Tuesday Morning Corporation ("Tuesday Morning") is a Delaware corporation headquartered in Dallas, Texas. Tuesday Morning operates brick-and-mortar and online retail stores under the Tuesday Morning brand name. Tuesday Morning owns, operates, or manages at least 18 brick-and-mortar retail locations in Pennsylvania. For the year ended June 30, 2020, Tuesday Morning's total net sales were \$874,900,000.<sup>9</sup>

14. Ulta Beauty, Inc. ("Ulta Beauty") is a Delaware corporation headquartered in Bolingbrook, Illinois. Ulta Beauty operates brick-and-mortar and online retail stores under the Ulta Beauty brand name. Ulta Beauty owns, operates, or manages at least 45 brick-and-mortar retail

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<sup>6</sup> Ollie's, *Store Locator*, available at <https://www.ollies.us/locations/> (last accessed Nov. 16, 2020).

<sup>7</sup> Ollie's Bargain Outlet Holdings, Inc., Annual Report (10-K), at 31 (Mar. 25, 2020), available at <https://www.sec.gov/ix?doc=/Archives/edgar/data/1639300/000114036120006788/form10k.htm> (last accessed Nov. 16, 2020).

<sup>8</sup> The Home Depot, Inc., Annual Report (Form 10-K), at 17, 33 (Mar. 25, 2020), available at <https://www.sec.gov/ix?doc=/Archives/edgar/data/354950/000035495020000015/hd10k02022020.htm> (last accessed Nov. 16, 2020).

<sup>9</sup> Tuesday Morning Corporation, Annual Report (Form 10-K), at 8, 27 (Sept. 14, 2020), available at [https://www.sec.gov/Archives/edgar/data/878726/000156459020043372/tuesq-10k\\_20200630.htm](https://www.sec.gov/Archives/edgar/data/878726/000156459020043372/tuesq-10k_20200630.htm) (last accessed Nov. 19, 2020).

locations in Pennsylvania. For the year ended February 1, 2020, Ulta Beauty's total net sales were \$7,398,068,000.<sup>10</sup>

15. Walmart Inc. ("Walmart") is a Delaware corporation headquartered in Bentonville, Arkansas. Walmart operates brick-and-mortar and online retail stores under the brand names Walmart and Sam's Club. Walmart owns, operates, or manages at least 164 brick-and-mortar retail locations in Pennsylvania. For the year ended January 31, 2020, Walmart's total net sales were \$519,926,000,000.<sup>11</sup>

16. Defendants are retail companies that sell apparel, jewelry, groceries, personal protective equipment, and other accessories throughout Pennsylvania.

### **FACTUAL ALLEGATIONS**

17. Retailers cannot charge or collect sales tax on protective face masks or face coverings because they are nontaxable.

18. On October 22, 2020, undersigned counsel filed a substantially similar case in this Court on behalf of Daniel Garcia alleging fifteen retailers improperly charged him Pennsylvania sales tax on purchases of protective face masks. See *Garcia v. American Eagle Outfitters, Inc.*, GD-20-011057. Garcia's claims rest, in part, on guidance then existing from the Pennsylvania Department of Revenue that provided:

Protective face masks that are sold at retail are exempt from Pennsylvania sales tax during the emergency disaster declaration issued on March 6, 2020 by Governor

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<sup>10</sup> Ulta Beauty, Inc., Annual Report (Form 10-K), at 23, 28, available at <https://www.sec.gov/ix?doc=/Archives/edgar/data/1403568/000155837020003272/ulta-20200201x10k11b4b7.htm> (last accessed Nov. 19, 2020).

<sup>11</sup> Walmart Inc., Annual Report (Form 10-K), at 24, 29 (Mar. 20, 2020), available at <https://www.sec.gov/ix?doc=/Archives/edgar/data/104169/000010416920000011/wmtform10-kx1312020.htm> (last accessed Nov. 16, 2020).

Wolf. The emergency disaster declaration was issued in response to the COVID-19 pandemic.<sup>12</sup>

19. *After* the Garcia Complaint was filed on October 22, 2020, the Pennsylvania Department of Revenue updated the above guidance, confirming its original position on October 30, 2020 by providing:

[F]ace masks (cloth and disposable) are exempt from Pennsylvania sales tax. Prior to the COVID-19 pandemic, masks sold at retail were typically subject to Pennsylvania sales tax. However, masks (both cloth and disposable) could now be considered everyday wear/clothing as they are part of the normal attire. Generally speaking, clothing is not subject to Pennsylvania sales tax. Check the [Retailer's Information Guide \(REV-717\)](#) for a list of exceptions.<sup>13</sup>

20. Defendants knew or should have known that it was impermissible to charge or collect Pennsylvania sales tax on protective face masks following Governor Wolf's emergency declaration on March 6, 2020.

21. This action is brought against those retailers that charged or continue to charge sales tax on protective face masks sold in, or into via the internet, Pennsylvania.

### **Big Lots Inc.**

22. Big Lots sells protective face masks.

23. Wojton bought a protective face mask from Big Lots at a retail store located at 1155 Washington Pike, Bridgeville, PA 15017, on June 28, 2020.

24. Big Lots advertised the mask Wojton purchased as costing \$2.04.

25. Yet Big Lots charged, and Wojton paid, at least \$2.18 for the mask.

26. The extra \$0.14 equals 7% of the mask's advertised price.

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<sup>12</sup> Ex. 1, Pennsylvania Dept. of Revenue, *Masks and Ventilators* (Apr. 23, 2020); Ex. 2, Proclamation of Disaster Emergency (Mar. 6, 2020) and Extensions (June 3, 2020 and Aug. 31, 2020); Ex. 3 (72 P.S. § 7204(17)) (excluding "[t]he sale at retail or use of...medical supplies" from sales tax.).

<sup>13</sup> Ex. 4, Pennsylvania Dept. of Revenue, *Masks and Ventilators* (updated Oct. 30, 2020).

27. Wojton did not discover the extra \$0.14 charge until reviewing her receipt.<sup>14</sup>
28. The receipt identified the extra \$0.14 charge as sales tax.
29. Big Lots operates, controls, maintains, and is otherwise responsible for the point of sale (“POS”) systems in its brick-and-mortar locations and online stores.
30. Big Lots’ POS systems regularly charge and collect sales tax on protective face masks sold at Big Lots’ brick-and-mortar locations in Pennsylvania and online to persons in Pennsylvania.
31. By charging and collecting sales tax on protective face masks, Big Lots denied Wojton and the Class the money and the benefit of the use and retention of money they otherwise would have had, benefited from, or held.
32. Wojton and the class suffered harm as a result of Big Lots’ conduct.

### **Dollar General Corporation**

33. Dollar General sells protective face masks.
34. Evans bought protective face masks from Dollar General at a retail store located at 4665 Tuscarawas Rd., Beaver, PA 15009, on July 11, 2020.
35. Dollar General advertised the masks Evans purchased as costing \$2.00 each, or a total of \$4.00.
36. Yet Dollar General charged, and Evans paid, \$4.24 for the masks.
37. The extra \$0.24 equals 6% of the masks’ advertised price.
38. Evans did not discover the extra \$0.24 charge until reviewing her receipt.<sup>15</sup>
39. The receipt identified the extra \$0.24 charge as sales tax.

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<sup>14</sup> Ex. 5.

<sup>15</sup> Ex. 6

40. Dollar General operates, controls, maintains, and is otherwise responsible for the POS systems in its brick-and-mortar locations and online stores.

41. Dollar General's POS systems regularly charge and collect sales tax on protective face masks sold at Dollar General's brick-and-mortar locations in Pennsylvania and online to persons in Pennsylvania.

42. By charging and collecting sales tax on protective face masks, Dollar General denied Evans and the Class the money and the benefit of the use and retention of money they otherwise would have had, benefited from, or held.

43. Evans and the class suffered harm as a result of Dollar General's conduct.

#### **Giant Eagle, Inc.**

44. Giant Eagle sells protective face masks.

45. Marous bought a protective face mask from Giant Eagle at a retail store located at 132 Ben Avon Heights Road, Pittsburgh, PA 15237 on July 3, 2020.

46. Giant Eagle advertised the mask Marous purchased as costing \$14.99.

47. Yet Giant Eagle charged, and Marous paid, at least \$16.06 for the mask.

48. The extra \$1.04 equals 7% of the mask's advertised price.

49. Marous did not discover the extra \$1.04 charge until reviewing her receipt.<sup>16</sup>

50. The receipt identified the extra \$1.04 charge as sales tax.

51. Marous bought two protective face masks from Giant Eagle at a retail store located at 132 Ben Avon Heights Road, Pittsburgh, PA 15237 on July 27, 2020.

52. Giant Eagle advertised each mask Marous purchased as costing \$5.99, for a total of \$11.98.

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<sup>16</sup> Ex. 7.

53. Yet Giant Eagle charged, and Marous paid, at least \$12.81 for the masks.
54. The extra \$0.83 equals 7% of the masks' advertised price.
55. Marous did not discover the extra \$0.83 charge until reviewing her receipt.<sup>17</sup>
56. The receipt identified the extra \$0.83 charge as sales tax.
57. Giant Eagle operates, controls, maintains, and is otherwise responsible for the POS systems in its brick-and-mortar locations and online stores.
58. Giant Eagle's POS systems regularly charge and collect sales tax on protective face masks sold at Giant Eagle's brick-and-mortar locations in Pennsylvania and online to persons in Pennsylvania.
59. By charging and collecting sales tax on protective face masks, Giant Eagle denied Marous and the Class the money and the benefit of the use and retention of money they otherwise would have had, benefited from, or held.
60. Marous and the class suffered harm as a result of Giant Eagle's conduct.

**Jo-Ann Stores, LLC**

61. JOANN sells protective face masks.
62. Pollock bought a protective face mask from JOANN at a retail store located at 6945 US 322, Cranberry, PA 16319.
63. JOANN advertised the masks Pollock purchased as costing \$3.99.
64. Yet JOANN charged, and Pollock paid, more than \$3.99 for the masks.
65. The extra amount equals 6% of the masks' advertised price.
66. Pollock did not discover the extra charge until reviewing her receipt.<sup>18</sup>

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<sup>17</sup> Ex. 7.

<sup>18</sup> Ex. 8.

67. The receipt identified the extra charge as sales tax.

68. JOANN operates, controls, maintains, and is otherwise responsible for the POS systems in its brick-and-mortar locations and online stores.

69. JOANN's POS systems regularly charge and collect sales tax on protective face masks sold at JOANN's brick-and-mortar locations in Pennsylvania and online to persons in Pennsylvania.

70. By charging and collecting sales tax on protective face masks, JOANN denied Pollock and the Class the money and the benefit of the use and retention of money they otherwise would have had, benefited from, or held.

71. Pollock and the class suffered harm as a result of JOANN's conduct.

**Ollie's Bargain Outlet Holdings, Inc.**

72. Ollie's sells protective face masks.

73. Duranko bought protective face masks from Ollie's at a retail store located at 4505 Century Dr., West Mifflin, PA 15122 on May 4, 2020.

74. Ollie's advertised the masks Duranko purchased as costing \$39.99.

75. Yet Ollie's charged, and Duranko paid, at least \$42.78 for the masks.

76. The extra \$2.79 equals 7% of the masks' advertised price.

77. Duranko did not discover the extra \$2.79 charge until reviewing her receipt.<sup>19</sup>

78. The receipt identified the extra \$2.79 charge as sales tax.

79. Ollie's operates, controls, maintains, and is otherwise responsible for the POS systems in its brick-and-mortar locations and online stores.

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<sup>19</sup> Ex. 9.

80. Ollie's' POS systems regularly charge and collect sales tax on protective face masks sold at Ollie's' brick-and-mortar locations in Pennsylvania and online to persons in Pennsylvania.

81. By charging and collecting sales tax on protective face masks, Ollie's denied Duranko and the Class the money and the benefit of the use and retention of money they otherwise would have had, benefited from, or held.

82. Duranko and the class suffered harm as a result of Ollie's' conduct.

### **The Home Depot, Inc.**

83. Home Depot sells protective face masks.

84. Marous bought two protective face masks from Home Depot at a retail store located at 112 Ben Avon Heights Road, Pittsburgh, PA 15237, on November 18, 2020.

85. Home Depot advertised the masks Marous purchased as costing \$14.97.

86. Yet Home Depot charged, and Marous paid, \$16.01 for the masks.

87. The extra \$1.04 equals 7% of the masks' advertised price.

88. Marous did not discover the extra \$1.04 charge until reviewing her receipt.<sup>20</sup>

89. The receipt identified the extra \$1.04 charge as sales tax.

90. Home Depot operates, controls, maintains, and is otherwise responsible for the POS systems in its brick-and-mortar locations and online stores.

91. Home Depot's POS systems regularly charge and collect sales tax on protective face masks sold at Home Depot's brick-and-mortar locations in Pennsylvania and online to persons in Pennsylvania.

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<sup>20</sup> Ex. 10.

92. By charging and collecting sales tax on protective face masks, Home Depot denied Marous and the Class the money and the benefit of the use and retention of money they otherwise would have had, benefited from, or held.

93. Marous and the class suffered harm as a result of Home Depot's conduct.

### **Tuesday Morning Corporation**

94. Tuesday Morning sells protective face masks.

95. Marous bought protective face masks from Tuesday Morning at a retail store located at 12 Ohio River Boulevard, Leetsdale, PA 15056, on November 3, 2020.

96. Tuesday Morning advertised the masks Marous purchased as costing \$35.95.

97. Yet Tuesday Morning charged, and Marous paid, at least \$38.46 for the masks.

98. The extra \$2.51 equals 7% of the masks' advertised price.

99. Marous did not discover the extra \$2.51 charge until reviewing her receipt.<sup>21</sup>

100. The receipt identified the extra \$2.51 charge as sales tax.

101. Tuesday Morning operates, controls, maintains, and is otherwise responsible for the POS systems in its brick-and-mortar locations and online stores.

102. Tuesday Morning's POS systems regularly charge and collect sales tax on protective face masks sold at Tuesday Morning's brick-and-mortar locations in Pennsylvania and online to persons in Pennsylvania.

103. By charging and collecting sales tax on protective face masks, Tuesday Morning denied Marous and the Class the money and the benefit of the use and retention of money they otherwise would have had, benefited from, or held.

104. Marous and the class suffered harm as a result of Tuesday Mornings' conduct.

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<sup>21</sup> Ex. 11.

**Ulta Beauty, Inc.**

105. Ulta Beauty sells protective face masks.
106. Bailey bought two protective face masks from Ulta Beauty at a retail store located at 20111 Route 19, Suite 110, Cranberry Township, PA 16066, on October 17, 2020.
107. Ulta Beauty advertised the masks Bailey purchased as costing \$2.50 each, or a total of \$5.00.
108. Yet Ulta Beauty charged, and Bailey paid, \$5.30 for the masks.
109. The extra \$0.30 equals 6% of the masks' advertised price.
110. Bailey did not discover the extra \$0.30 charge until reviewing her receipt.<sup>22</sup>
111. The receipt identified the extra \$0.30 charge as sales tax.
112. Ulta Beauty operates, controls, maintains, and is otherwise responsible for the POS systems in its brick-and-mortar locations and online stores.
113. Ulta Beauty's POS systems regularly charge and collect sales tax on protective face masks sold at Ulta Beauty's brick-and-mortar locations in Pennsylvania and online to persons in Pennsylvania.
114. By charging and collecting sales tax on protective face masks, Ulta Beauty denied Bailey and the Class the money and the benefit of the use and retention of money they otherwise would have had, benefited from, or held.
115. Bailey and the class suffered harm as a result of Ulta Beauty's conduct.

**Walmart Inc.**

116. Walmart sells protective face masks.

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<sup>22</sup> Ex. 12.

117. McLean bought protective face masks from Walmart at a retail store located at 250 Summit Park Dr., Pittsburgh, PA 15275 on September 11, 2020 and on September 28, 2020.

118. Walmart advertised the mask that McLean purchased on September 11, 2020 as costing \$5.97.

119. Yet Walmart charged, and McLean paid, at least \$6.38 for the mask that McLean purchased on September 11, 2020.

120. The extra \$0.41 equals 7% of the advertised price for the mask that McLean purchased on September 11, 2020.

121. McLean did not discover the extra \$0.41 she paid on September 11, 2020 until reviewing her receipt.<sup>23</sup>

122. The September 11, 2020 receipt identified the extra \$0.41 charge as sales tax for the mask that McLean purchased.

123. Walmart advertised a 5-pack of masks that McLean purchased on September 28, 2020 as costing \$9.97.

124. Yet Walmart charged, and McLean paid, at least \$10.66 for the 5-pack she purchased on September 28, 2020.

125. The extra \$0.69 equals 7% of the advertised price for the 5-pack McLean purchased on September 28, 2020.

126. McLean did not discover the extra \$0.69 she paid on September 28, 2020 until reviewing her receipt.

127. The receipt indicated the extra \$0.69 charge as sales tax for the 5-pack McLean purchased on September 28, 2020.

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<sup>23</sup> Ex. 13.

128. Walmart operates, controls, maintains, and is otherwise responsible for the POS systems in its brick-and-mortar locations and online stores.

129. Walmart's POS systems regularly charge and collect sales tax on protective face masks sold at Walmart's brick-and-mortar locations in Pennsylvania and online to persons in Pennsylvania.

130. By charging and collecting sales tax on protective face masks, Walmart denied McLean and the Class the money and the benefit of the use and retention of money they otherwise would have had, benefited from, or held.

131. McLean and the class suffered harm as a result of Walmart's conduct.

### **CLASS ACTION ALLEGATIONS**

132. Plaintiffs bring this action individually and on behalf of all others similarly situated under Rules 1702, 1708, and 1709 of the Pennsylvania Rules of Civil Procedure.

133. Plaintiffs seek to certify the following Classes:

(a) The Big Lots Class: "All persons who purchased a protective face mask or face covering from Big Lots at a retail store in Pennsylvania, or from Big Lots over the internet and arranged for delivery of the protective face mask into Pennsylvania, and who were charged an amount purporting to represent sales tax on that purchase since March 6, 2020."

(b) The Dollar General Class: "All persons who purchased a protective face mask or face covering from Dollar General at a retail store in Pennsylvania, or from Dollar General over the internet and arranged for delivery of the protective face mask into Pennsylvania, and who were charged an amount purporting to represent sales tax on that purchase since March 6, 2020."

(c) The Giant Eagle Class: "All persons who purchased a protective face mask or face covering from Giant Eagle at a retail store in Pennsylvania, or from Giant Eagle over the

internet and arranged for delivery of the protective face mask into Pennsylvania, and who were charged an amount purporting to represent sales tax on that purchase since March 6, 2020.”

(d) The JOANN Class: “All persons who purchased a protective face mask or face covering from JOANN at a retail store in Pennsylvania, or from JOANN over the internet and arranged for delivery of the protective face mask into Pennsylvania, and who were charged an amount purporting to represent sales tax on that purchase since March 6, 2020.”

(e) The Ollie’s Class: “All persons who purchased a protective face mask or face covering from Ollie’s at a retail store in Pennsylvania, or from Ollie’s over the internet and arranged for delivery of the protective face mask into Pennsylvania, and who were charged an amount purporting to represent sales tax on that purchase since March 6, 2020.”

(f) The Home Depot Class: “All persons who purchased a protective face mask or face covering from Home Depot at a retail store in Pennsylvania, or from Home Depot over the internet and arranged for delivery of the protective face mask into Pennsylvania, and who were charged an amount purporting to represent sales tax on that purchase since March 6, 2020.”

(g) The Tuesday Morning Class: “All persons who purchased a protective face mask or face covering from Tuesday Morning at a retail store in Pennsylvania, or from Tuesday Morning over the internet and arranged for delivery of the protective face mask into Pennsylvania, and who were charged an amount purporting to represent sales tax on that purchase since March 6, 2020.”

(h) The Ulta Beauty Class: “All persons who purchased a protective face mask or face covering from Ulta Beauty at a retail store in Pennsylvania, or from Ulta Beauty over the internet and arranged for delivery of the protective face mask into Pennsylvania, and who were charged an amount purporting to represent sales tax on that purchase since March 6, 2020.”

(i) The Walmart Class: “All persons who purchased a protective face mask or face covering from Walmart at a retail store in Pennsylvania, or from Walmart over the internet and arranged for delivery of the protective face mask into Pennsylvania, and who were charged an amount purporting to represent sales tax on that purchase since March 6, 2020.

134. Plaintiffs reserve the right to expand, narrow, or otherwise modify the Classes as the litigation continues and discovery proceeds.

135. Pa. R. Civ. P. 1702(1), 1708(a)(2): Each Class is so numerous that joinder of its Class Members is impracticable. The United States Census Bureau estimates there are 12,801,989 individuals residing in Pennsylvania as of July 1, 2019.<sup>24</sup> All of these individuals have been ordered to wear protective face masks or face coverings to prevent the spread of COVID-19 since at least April 15, 2020.<sup>25</sup> Given Pennsylvania’s population, orders requiring Pennsylvania residents to wear protective face masks in public, and the size of Defendants’ businesses, each of which operates brick-and-mortar retail locations in Pennsylvania and online stores that sell protective face masks or face coverings into Pennsylvania, there likely are hundreds or thousands of Members of each Class. Since each of the claims of the Class Members is substantially identical, and the Class Members request substantially similar relief, centralizing the Class Members’ claims in a single proceeding likely is the most manageable litigation method available.

136. Pa. R. Civ. P. 1702(2), 1708(a)(1): Plaintiffs and each Member of each Classes they seek to represent share numerous common questions of law and fact that will drive the resolution of the litigation and predominate over any individual issues. For example, there is a single common

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<sup>24</sup> U.S. Census Bureau, *QuickFacts Pennsylvania*, available at <https://www.census.gov/quickfacts/PA> (last accessed Sept. 30, 2020).

<sup>25</sup> Ex. 14, p. 5 (April 15, 2020 order requiring face masks for consumers); Ex. 15, Section 2 (July 1, 2020 order requiring universal face coverings).

answer to the question of whether Defendants violated the UTPCPL by charging Class Members 7% or more than the advertised price for protective face masks. The answer to this question is the same for Plaintiffs and each Member of each Class, and Plaintiffs and each Member of each Class require the same proof to answer this question. This question, and other common questions of law and fact, predominate over any individual issues.

137. Pa. R. Civ. P. 1702(3): Plaintiffs' claims are typical of the claims of each Member of each Class because the claims are based on the same legal theories and arise from the same conduct.

138. Pa. R. Civ. P. 1702(4), 1709: Plaintiffs are adequate representatives of each Member of each Class they seek to represent because the interests of Plaintiffs and each Member of each Class align. Plaintiffs will fairly, adequately, and vigorously represent and protect the interests of each Member of each Class they seek to represent and they have no interest antagonistic to any Member of any Class. Plaintiffs retained counsel who are competent and experienced in the prosecution of class action litigation generally and UTPCPL litigation specifically. Plaintiffs have or can acquire adequate financial resources to assure that the interests of each Member of each Class will not be harmed.

139. Pa. R. Civ. P. 1708(a)(3), (6), (7): Given the complexity and nature of the issues presented and the relief requested, the expense and time necessary to obtain such relief, and the anticipated recovery and relief that Plaintiffs and each Member of each Class may obtain, the class action mechanism is by far the preferred and most efficient litigation mechanism to adjudicate the claims of Plaintiffs and each Member of each Class. Additionally, requiring Plaintiffs and each Member of each Class to file individual actions would impose a crushing burden on the court

system. Class treatment presents far fewer management difficulties and provides benefits of a single adjudication and economies of scale.

140. Pa. R. Civ. P. 1708(a)(4): Based on the knowledge of Plaintiffs and undersigned counsel, there are no similar cases currently pending against Defendants.

141. Pa. R. Civ. P. 1708(a)(5): This forum is appropriate for this litigation, as each Defendant regularly conducts business in this County and all or part of the claims arose in this County.

**COUNT 1—Big Lots Inc.**  
**Violation of the Unfair Trade Practices and Consumer Protection Law**  
**73 Pa. Stat. § 201-1, et seq.**

142. Wojton brings this claim individually and on behalf of the Big Lots Class.

143. Wojton and Big Lots are persons, the protective face masks are goods purchased for personal, family, and/or household use, and Big Lots' conduct described herein is trade or commerce under the UTPCPL. 73 Pa. Stat. § 201-2(2)-(3), 201-9.2.

144. Big Lots' conduct described herein constitutes as unfair methods of competition and unfair or deceptive acts or practices under the UTPCPL because: i) Big Lots represented that goods have characteristics they do not have; ii) Big Lots advertised goods with intent not sell them as advertised; and iii) Big Lots engaged in fraudulent or deceptive conduct which created a likelihood of confusion or misunderstanding. 73 P.S. § 201-2(4)(v), (ix), (xxi).

145. Big Lots' use of unfair methods of competition and unfair or deceptive acts or practices in the conduct of trade or commerce violates 73 P.S. § 201-3.

146. Wojton and the Big Lots Class Members lost money or property as result of Big Lots' violations and therefore are entitled to one hundred dollars (\$100) per violation under 73

P.S. 201-9.2, as well as reasonable costs and attorney fees and such additional relief the Court deems necessary and proper.

**COUNT 2—Dollar General Corporation**  
**Violation of the Unfair Trade Practices and Consumer Protection Law**  
**73 Pa. Stat. § 201-1, et seq.**

147. Evans brings this claim individually and on behalf of the Dollar General Class.

148. Evans and Dollar General are persons, the protective face masks are goods purchased for personal, family, and/or household use, and Dollar General's conduct described herein is trade or commerce under the UTPCPL. 73 Pa. Stat. § 201-2(2)-(3), 201-9.2.

149. Dollar General's conduct described herein constitutes as unfair methods of competition and unfair or deceptive acts or practices under the UTPCPL because: i) Dollar General represented that goods have characteristics they do not have; ii) Dollar General advertised goods with intent not sell them as advertised; and iii) Dollar General engaged in fraudulent or deceptive conduct which created a likelihood of confusion or misunderstanding. 73 P.S. § 201-2(4)(v), (ix), (xxi).

150. Dollar General's use of unfair methods of competition and unfair or deceptive acts or practices in the conduct of trade or commerce violates 73 P.S. § 201-3.

151. Evans and the Dollar General's Class Members lost money or property as result of Dollar General's violations and therefore are entitled to one hundred dollars (\$100) per violation under 73 P.S. 201-9.2, as well as reasonable costs and attorney fees and such additional relief the Court deems necessary and proper.

**COUNT 3—Giant Eagle, Inc.**  
**Violation of the Unfair Trade Practices and Consumer Protection Law**  
**73 Pa. Stat. § 201-1, et seq.**

152. Marous brings this claim individually and on behalf of the Giant Eagle Class.

153. Marous and Giant Eagle are persons, the protective face masks are goods purchased for personal, family, and/or household use, and Giant Eagle's conduct described herein is trade or commerce under the UTPCPL. 73 Pa. Stat. § 201-2(2)-(3), 201-9.2.

154. Giant Eagle's conduct described herein constitutes as unfair methods of competition and unfair or deceptive acts or practices under the UTPCPL because: i) Giant Eagle represented that goods have characteristics they do not have; ii) Giant Eagle advertised goods with intent not sell them as advertised; and iii) Giant Eagle engaged in fraudulent or deceptive conduct which created a likelihood of confusion or misunderstanding. 73 P.S. § 201-2(4)(v), (ix), (xxi).

155. Giant Eagle's use of unfair methods of competition and unfair or deceptive acts or practices in the conduct of trade or commerce violates 73 P.S. § 201-3.

156. Marous and the Giant Eagle Class Members lost money or property as result of Giant Eagle's violations and therefore are entitled to one hundred dollars (\$100) per violation under 73 P.S. 201-9.2, as well as reasonable costs and attorney fees and such additional relief the Court deems necessary and proper.

**COUNT 4—Jo-Ann Stores, LLC**  
**Violation of the Unfair Trade Practices and Consumer Protection Law**  
**73 Pa. Stat. § 201-1, et seq.**

157. Pollock brings this claim individually and on behalf of the JOANN Class.

158. Pollock and JOANN are persons, the protective face masks are goods purchased for personal, family, and/or household use, and JOANN's conduct described herein is trade or commerce under the UTPCPL. 73 Pa. Stat. § 201-2(2)-(3), 201-9.2.

159. JOANN's conduct described herein constitutes as unfair methods of competition and unfair or deceptive acts or practices under the UTPCPL because: i) JOANN represented that goods have characteristics they do not have; ii) JOANN advertised goods with intent not sell them

as advertised; and iii) JOANN engaged in fraudulent or deceptive conduct which created a likelihood of confusion or misunderstanding. 73 P.S. § 201-2(4)(v), (ix), (xxi).

160. JOANN's use of unfair methods of competition and unfair or deceptive acts or practices in the conduct of trade or commerce violates 73 P.S. § 201-3.

161. Pollock and the JOANN Class Members lost money or property as result of JOANN's violations and therefore are entitled to one hundred dollars (\$100) per violation under 73 P.S. 201-9.2, as well as reasonable costs and attorney fees and such additional relief the Court deems necessary and proper.

**COUNT 5—Ollie's Bargain Outlet Holdings, Inc.**  
**Violation of the Unfair Trade Practices and Consumer Protection Law**  
**73 Pa. Stat. § 201-1, et seq.**

162. Duranko brings this claim individually and on behalf of the Ollie's Class.

163. Duranko and Ollie's are persons, the protective face masks are goods purchased for personal, family, and/or household use, and Ollie's' conduct described herein is trade or commerce under the UTPCPL. 73 Pa. Stat. § 201-2(2)-(3), 201-9.2.

164. Ollie's' conduct described herein constitutes as unfair methods of competition and unfair or deceptive acts or practices under the UTPCPL because: i) Ollie's represented that goods have characteristics they do not have; ii) Ollie's advertised goods with intent not sell them as advertised; and iii) Ollie's engaged in fraudulent or deceptive conduct which created a likelihood of confusion or misunderstanding. 73 P.S. § 201-2(4)(v), (ix), (xxi).

165. Ollie's' use of unfair methods of competition and unfair or deceptive acts or practices in the conduct of trade or commerce violates 73 P.S. § 201-3.

166. Duranko and the Ollie's Class Members lost money or property as result of Ollie's' violations and therefore are entitled to one hundred dollars (\$100) per violation under 73 P.S. 201-

9.2, as well as reasonable costs and attorney fees and such additional relief the Court deems necessary and proper.

**COUNT 6—The Home Depot, Inc.**  
**Violation of the Unfair Trade Practices and Consumer Protection Law**  
**73 Pa. Stat. § 201-1, et seq.**

167. Marous brings this claim individually and on behalf of the Home Depot Class.

168. Marous and Home Depot are persons, the protective face masks are goods purchased for personal, family, and/or household use, and Home Depot's conduct described herein is trade or commerce under the UTPCPL. 73 Pa. Stat. § 201-2(2)-(3), 201-9.2.

169. Home Depot's conduct described herein constitutes as unfair methods of competition and unfair or deceptive acts or practices under the UTPCPL because: i) Home Depot represented that goods have characteristics they do not have; ii) Home Depot advertised goods with intent not sell them as advertised; and iii) Home Depot engaged in fraudulent or deceptive conduct which created a likelihood of confusion or misunderstanding. 73 P.S. § 201-2(4)(v), (ix), (xxi).

170. Home Depot's use of unfair methods of competition and unfair or deceptive acts or practices in the conduct of trade or commerce violates 73 P.S. § 201-3.

171. Marous and the Home Depot Class Members lost money or property as result of Home Depot's violations and therefore are entitled to one hundred dollars (\$100) per violation under 73 P.S. 201-9.2, as well as reasonable costs and attorney fees and such additional relief the Court deems necessary and proper.

**COUNT 7—Tuesday Morning Corporation**  
**Violation of the Unfair Trade Practices and Consumer Protection Law**  
**73 Pa. Stat. § 201-1, et seq.**

172. Marous brings this claim individually and on behalf of the Tuesday Morning Class.

173. Marous and Tuesday Morning are persons, the protective face masks are goods purchased for personal, family, and/or household use, and Tuesday Morning's conduct described herein is trade or commerce under the UTPCPL. 73 Pa. Stat. § 201-2(2)-(3), 201-9.2.

174. Tuesday Morning's conduct described herein constitutes as unfair methods of competition and unfair or deceptive acts or practices under the UTPCPL because: i) Tuesday Morning represented that goods have characteristics they do not have; ii) Tuesday Morning advertised goods with intent not sell them as advertised; and iii) Tuesday Morning engaged in fraudulent or deceptive conduct which created a likelihood of confusion or misunderstanding. 73 P.S. § 201-2(4)(v), (ix), (xxi).

175. Tuesday Morning's use of unfair methods of competition and unfair or deceptive acts or practices in the conduct of trade or commerce violates 73 P.S. § 201-3.

176. Marous and the Tuesday Morning Class Members lost money or property as result of Tuesday Morning's violations and therefore are entitled to one hundred dollars (\$100) per violation under 73 P.S. 201-9.2, as well as reasonable costs and attorney fees and such additional relief the Court deems necessary and proper.

**COUNT 8—Ulta Beauty, Inc.**  
**Violation of the Unfair Trade Practices and Consumer Protection Law**  
**73 Pa. Stat. § 201-1, et seq.**

177. Bailey brings this claim individually and on behalf of the Ulta Beauty Class.

178. Bailey and Ulta Beauty are persons, the protective face masks are goods purchased for personal, family, and/or household use, and Ulta Beauty's conduct described herein is trade or commerce under the UTPCPL. 73 Pa. Stat. § 201-2(2)-(3), 201-9.2.

179. Ulta Beauty's conduct described herein constitutes as unfair methods of competition and unfair or deceptive acts or practices under the UTPCPL because: i) Ulta Beauty

represented that goods have characteristics they do not have; ii) Ulta Beauty advertised goods with intent not sell them as advertised; and iii) Ulta Beauty engaged in fraudulent or deceptive conduct which created a likelihood of confusion or misunderstanding. 73 P.S. § 201-2(4)(v), (ix), (xxi).

180. Ulta Beauty's use of unfair methods of competition and unfair or deceptive acts or practices in the conduct of trade or commerce violates 73 P.S. § 201-3.

181. Bailey and the Ulta Beauty Class Members lost money or property as result of Ulta Beauty's violations and therefore are entitled to one hundred dollars (\$100) per violation under 73 P.S. 201-9.2, as well as reasonable costs and attorney fees and such additional relief the Court deems necessary and proper.

**COUNT 9—Walmart Inc.**

**Violation of the Unfair Trade Practices and Consumer Protection Law**

**73 Pa. Stat. § 201-1, et seq.**

182. McLean brings this claim individually and on behalf of the Walmart Class.

183. McLean and Walmart are persons, the protective face masks are goods purchased for personal, family, and/or household use, and Walmart's conduct described herein is trade or commerce under the UTPCPL. 73 Pa. Stat. § 201-2(2)-(3), 201-9.2.

184. Walmart's conduct described herein constitutes as unfair methods of competition and unfair or deceptive acts or practices under the UTPCPL because: i) Walmart represented that goods have characteristics they do not have; ii) Walmart advertised goods with intent not sell them as advertised; and iii) Walmart engaged in fraudulent or deceptive conduct which created a likelihood of confusion or misunderstanding. 73 P.S. § 201-2(4)(v), (ix), (xxi).

185. Walmart's use of unfair methods of competition and unfair or deceptive acts or practices in the conduct of trade or commerce violates 73 P.S. § 201-3.

186. McLean and the Walmart Class Members lost money or property as result of Walmart's violations and therefore are entitled to one hundred dollars (\$100) per violation under 73 P.S. 201-9.2, as well as reasonable costs and attorney fees and such additional relief the Court deems necessary and proper.

**JURY TRIAL DEMANDED**

Plaintiffs request a jury trial on all claims so triable.

**PRAYER FOR RELIEF**

WHEREFORE, Plaintiffs pray for the following relief:

- a. An order certifying each proposed Class, appointing Plaintiffs as representative of each proposed Class they seek to represent, and appointing undersigned counsel as counsel for each proposed Class;
- b. An order awarding one hundred dollars (\$100.00) per violation of the UTPCPL, and not a refund of the overcharges that Defendants misrepresented as sales tax;
- c. An order awarding attorneys' fees and costs; and
- d. An order awarding all other relief that is just, equitable and appropriate.

Respectfully Submitted,

Dated: November 23, 2020

*/s/ Kevin W. Tucker*

\_\_\_\_\_  
Kevin W. Tucker (He/Him/His)

Pa. No. 312144

Kevin J. Abramowicz

Pa. No. 320659

EAST END TRIAL GROUP LLC

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Lauren Godless (*pro hac* forthcoming)

**BLOCK & LEVITON LLP**

260 Franklin Street, Suite 1860

Boston, MA 02110

Tel. (617) 398-5600

jason@blockleviton.com

lauren@blockleviton.com

*Counsel for Plaintiff*

**VERIFICATION**

I, Christina Duranko, am fully familiar with the facts set forth in this Complaint and believe them to be true and correct to the best of my knowledge, information, and belief. I understand any false statements herein are made subject to the penalties of 18 Pa. C.S § 4904, relating to unsworn falsification to authorities.

Respectfully Submitted,

Dated: November 19, 2020

*/s/ Christina Duranko*

\_\_\_\_\_  
Christina Duranko

E-Signed with Permission

**VERIFICATION**

I, Gerry McLean, am fully familiar with the facts set forth in this Complaint and believe them to be true and correct to the best of my knowledge, information, and belief. I understand any false statements herein are made subject to the penalties of 18 Pa. C.S § 4904, relating to unsworn falsification to authorities.

Respectfully Submitted,

Dated: November 19, 2020

*/s/ Gerry McLean*

\_\_\_\_\_  
Gerry McLean

E-Signed with Permission

**VERIFICATION**

I, Mary Marous, am fully familiar with the facts set forth in this Complaint and believe them to be true and correct to the best of my knowledge, information, and belief. I understand any false statements herein are made subject to the penalties of 18 Pa. C.S § 4904, relating to unsworn falsification to authorities.

Respectfully Submitted,

Dated: November 20, 2020

/s/ Mary Marous

Mary Marous

E-Signed with Permission

**VERIFICATION**

I, Joyce Wojton, am fully familiar with the facts set forth in this Complaint and believe them to be true and correct to the best of my knowledge, information, and belief. I understand any false statements herein are made subject to the penalties of 18 Pa. C.S § 4904, relating to unsworn falsification to authorities.

Respectfully Submitted,

Dated: November 20, 2020

*/s/ Joyce Wojton*

\_\_\_\_\_  
Joyce Wojton

E-Signed with Permission

**VERIFICATION**

I, Beverly Evans, am fully familiar with the facts set forth in this Complaint and believe them to be true and correct to the best of my knowledge, information, and belief. I understand any false statements herein are made subject to the penalties of 18 Pa. C.S § 4904, relating to unsworn falsification to authorities.

Respectfully Submitted,

Dated: November 20, 2020

*/s/ Beverly Evans*

\_\_\_\_\_  
Beverly Evans

E-Signed with Permission

**VERIFICATION**

I, Jennifer Pollock, am fully familiar with the facts set forth in this Complaint and believe them to be true and correct to the best of my knowledge, information, and belief. I understand any false statements herein are made subject to the penalties of 18 Pa. C.S § 4904, relating to unsworn falsification to authorities.

Respectfully Submitted,

Dated: November 20, 2020

*/s/ Jennifer Pollock*

\_\_\_\_\_  
Jennifer Pollock

E-Signed with Permission

**VERIFICATION**

I, Martha Bailey, am fully familiar with the facts set forth in this Complaint and believe them to be true and correct to the best of my knowledge, information, and belief. I understand any false statements herein are made subject to the penalties of 18 Pa. C.S § 4904, relating to unsworn falsification to authorities.

Respectfully Submitted,

Dated: November 20, 2020

*/s/ Martha Bailey*

\_\_\_\_\_  
Martha Bailey

E-Signed with Permission

Exhibit 1

Pennsylvania Dept. of Revenue, *Masks and Ventilators*  
(Apr. 23, 2020)



# Masks and Ventilators

Answer ID 3748 | Published 04/23/2020 05:19 PM | Updated 04/23/2020 05:19 PM

## Are masks and ventilators subject to PA sales tax?

Protective face masks that are sold at retail are exempt from Pennsylvania sales tax during the emergency disaster declaration issued on March 6, 2020 by Governor Wolf. The emergency disaster declaration was issued in response to the COVID-19 pandemic.

Masks sold at retail are typically subject to Pennsylvania sales tax. However, during the emergency disaster declaration the Department of Revenue considers these protective masks to be akin to medical equipment. Pennsylvania sales tax is not imposed on certain medical equipment or supplies, such as disposable surgical masks or ventilators.

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[Commonwealth of PA Privacy Statement](#)



## Exhibit 2

Proclamation of Disaster Emergency (Mar. 6, 2020)  
and Extensions (June 3, 2020 and Aug. 31, 2020)



COMMONWEALTH OF PENNSYLVANIA  
OFFICE OF THE GOVERNOR

## ***PROCLAMATION OF DISASTER EMERGENCY***

***March 6, 2020***

***WHEREAS, a novel coronavirus (now known as “COVID-19”) emerged in Wuhan, China, began infecting humans in December 2019, and has since spread to 89 countries, including the United States; and***

***WHEREAS, the World Health Organization and the Centers for Disease Control and Prevention (“CDC”) have declared COVID-19 a “public health emergency of international concern,” and the U.S. Department of Health and Human Services (“HHS”) Secretary has declared that COVID-19 creates a public health emergency; and***

***WHEREAS, the Commonwealth of Pennsylvania (“Commonwealth”) has been working in collaboration with the CDC, HHS, and local health agencies since December 2019 to monitor and plan for the containment and subsequent mitigation of COVID-19; and***

***WHEREAS, on February 1, 2020, the Commonwealth’s Department of Health activated its Department Operations Center at the Pennsylvania Emergency Management Agency’s headquarters to conduct public health and medical coordination for COVID-19 throughout the Commonwealth; and***

***WHEREAS, on March 4, 2020, the Director of the Pennsylvania Emergency Management Agency ordered the activation of its Commonwealth Response Coordination Center in support of the Department of Health’s Department Operations Center, to maintain situational awareness and coordinate the response to any potential COVID-19 impacts across the Commonwealth; and***

***WHEREAS, as of March 6, 2020, there are 233 confirmed and/or presumed positive cases of COVID-19 in the United States, including 2 presumed positive cases in the Commonwealth; and***

***WHEREAS, while it is anticipated that a high percentage of those affected by COVID-19 will experience mild influenza-like symptoms, COVID-19 is a disease capable of causing severe symptoms or loss of life, particularly to older populations and those individuals with pre-existing conditions; and***

***WHEREAS, it is critical to prepare for and respond to suspected or confirmed cases in the Commonwealth and to implement measures to mitigate the spread of COVID-19; and***

***WHEREAS, with 2 presumed positive cases in the Commonwealth as of March 6, 2020, the possible increased threat from COVID-19 constitutes a threat of imminent disaster to the health of the citizens of the Commonwealth; and***

***WHEREAS, this threat of imminent disaster and emergency has the potential to cause significant adverse impacts upon the population throughout the Commonwealth; and***

***WHEREAS, this threat of imminent disaster and emergency has already caused schools to close, and will likely prompt additional local measures, including affected county and municipal governments to declare local disaster emergencies because of COVID-19; and***

*WHEREAS, this threat of imminent disaster and emergency situation throughout the Commonwealth is of such magnitude and severity as to render essential the Commonwealth's supplementation of emergency resources and mutual aid to the county and municipal governments of this Commonwealth and to require the activation of all applicable state, county, and municipal emergency response plans.*

*NOW THEREFORE, pursuant to the provisions of Subsection 7301(c) of the Emergency Management Services Code, 35 Pa. C.S. § 7101, et seq., I do hereby proclaim the existence of a disaster emergency throughout the Commonwealth.*

*FURTHER, I hereby authorize the Pennsylvania Emergency Management Agency Director or his designee, to assume command and control of all statewide emergency operations and authorize and direct that all Commonwealth departments and agencies utilize all available resources and personnel as is deemed necessary to cope with this emergency situation.*

*FURTHER, I hereby transfer up to \$5,000,000 in unused appropriated funds to the Pennsylvania Emergency Management Agency for Emergency Management Assistance Compact expenses related to this emergency, to be decreased as conditions require, pursuant to the provisions of section 7604(a) of the Emergency Management Services Code, 35 Pa. C.S. § 7604(a). In addition, I hereby transfer up to \$20,000,000 in unused appropriated funds, to be decreased as conditions require, to the Pennsylvania Emergency Management Agency pursuant to section 1508 of the Act of April 9, 1929 (P.L.343, No. 176) (the Fiscal Code), 72 P.S. § 1508. The aforementioned funds shall be used for expenses authorized and incurred related to this emergency. These funds shall be credited to a special account established by the Office of the Budget. I hereby direct that any funds transferred herein that remain unused after all costs related to this emergency have been satisfied shall be returned to the General Fund.*

*FURTHER, All Commonwealth agencies purchasing supplies or services in response to this emergency are authorized to utilize emergency procurement procedures set forth in Section 516 of the Commonwealth Procurement Code, 62 Pa. C.S. § 516. This Proclamation shall serve as the written determination of the basis for the emergency under Section 516.*

*FURTHER, I hereby suspend the provisions of any regulatory statute prescribing the procedures for conduct of Commonwealth business, or the orders, rules or regulations of any Commonwealth agency, if strict compliance with the provisions of any statute, order, rule or regulation would in any way prevent, hinder, or delay necessary action in coping with this emergency. Commonwealth agencies may implement emergency assignments without regard to procedures required by other laws, except mandatory constitutional requirements, pertaining to performance of public work, entering into contracts, incurring of obligations, employment of temporary workers, rental of equipment, purchase of supplies and materials, and expenditures of public funds.*

*FURTHER, pursuant to the powers vested in me by the Constitution and laws of the Commonwealth pursuant to 51 Pa. C.S. § 508, I hereby authorize the Adjutant General of Pennsylvania to place on state active duty for the duration of the emergency disaster proclamation, such individuals and units of the Pennsylvania National Guard, for missions designated by the Pennsylvania Emergency Management Agency, as are needed to address the consequences of the aforementioned emergency.*

*FURTHER, I authorize the Commissioner of the Pennsylvania State Police to use all available resources and personnel in whatever manner he deems necessary during this emergency to assist the actions of the Pennsylvania Emergency Management Agency in addressing the consequences of the emergency.*

*FURTHER, I hereby authorize the Secretary of the Pennsylvania Department of Health, in her sole discretion, to suspend or waive any provision of law or regulation which the Pennsylvania Department of Health is authorized by law to administer or enforce, for such length of time as may be necessary to respond to this emergency.*

*FURTHER, I hereby authorize the Secretary of the Pennsylvania Department of Education, in his sole discretion, to suspend or waive any provision of law or regulation which the Pennsylvania Department of Education is authorized by law to administer or enforce, for such length of time as may be necessary to respond to this emergency.*

*FURTHER, if investigations made on my behalf determine that the Commonwealth needs greater flexibility in the application of state and federal motor carrier regulations to accommodate truck drivers involved in emergency activities during this emergency, I hereby direct the Commonwealth Department of Transportation to waive or suspend any laws or federal or state regulations related to the drivers of commercial vehicles.*

*FURTHER, I hereby direct that the applicable emergency response and recovery plans of the Commonwealth, counties, municipalities and other entities be activated as necessary and that actions taken to implement those plans be coordinated through the Pennsylvania Emergency Management Agency.*

*STILL FURTHER, I hereby urge the governing bodies and executive officers of all political subdivisions affected by this emergency to act as necessary to meet the current exigencies as legally authorized under this Proclamation, namely, by the employment of temporary workers, by the rental of equipment, and by entering into such contracts and agreements as may be required to meet the emergency, all without regard to those time consuming procedures and formalities normally prescribed by law, mandatory constitutional requirement excepted.*



*GIVEN under my hand and the Seal of the Governor, at the City of Harrisburg, this sixth day of March in the year of our Lord two thousand twenty, and of the Commonwealth the two hundred and forty fourth.*

*Tom Wolf*  
**TOM WOLF**  
Governor

# Commonwealth of Pennsylvania



## Governor's Office

### AMENDMENT TO PROCLAMATION OF DISASTER EMERGENCY

June 3, 2020

*WHEREAS, on March 6, 2020, I declared a disaster emergency due to the coronavirus disease 2019 (COVID-19) pandemic that is devastating the country, including the Commonwealth of Pennsylvania and its citizens;*

*WHEREAS, my Proclamation of Disaster Emergency of March 6, 2020, will automatically expire on June 4, 2020, unless renewed by Amendment;*

*WHEREAS, as of June 3, 2020, 72,894 persons have tested positive or meet the requirements to be considered as presumed probable cases for COVID-19 in the Commonwealth in all 67 counties, and 5,667 persons are reported to have died from the virus; and*

*WHEREAS, the COVID-19 pandemic continues to be of such magnitude or severity that emergency action is necessary to protect the health, safety and welfare of affected citizens in Pennsylvania.*

*NOW THEREFORE, pursuant to the provisions of section 7301(c) of the Emergency Management Services Code, 35 Pa. C.S. §7301(c), I do hereby order and direct as follows:*

- 1. The Proclamation of Disaster Emergency of March 6, 2020, is renewed for a period of ninety days, and shall continue to apply to the Commonwealth of Pennsylvania.*
- 2. All directives, authorized actions and provisions of the March 6, 2020, Proclamation of Disaster Emergency shall remain in full force and effect until either rescinded by me or terminated by law.*

*This Proclamation Amendment shall take effect immediately.*



*GIVEN under my hand and the Seal of the Governor, at the city of Harrisburg, on this third day of June two thousand twenty, the year of the commonwealth the two hundred and forty-fourth.*

*Tom Wolf*  
TOM WOLF  
Governor

# Commonwealth of Pennsylvania



## Governor's Office

### AMENDMENT TO PROCLAMATION OF DISASTER EMERGENCY

August 31, 2020

*WHEREAS, on March 6, 2020, I declared a disaster emergency due to the coronavirus disease 2019 (COVID-19) pandemic that is devastating the country, including the Commonwealth of Pennsylvania and its citizens;*

*WHEREAS, the March 6, 2020, Proclamation of Disaster Emergency would have automatically expired by operation of law on June 4, 2020, unless further extended by my official action;*

*WHEREAS, I renewed the Proclamation of Disaster Emergency dated March 6, 2020, by Amendment to Proclamation of Disaster Emergency (1<sup>st</sup> Amendment) on June 3, 2020, for an additional ninety days;*

*WHEREAS, the June 3, 2020, Amendment to Proclamation is set to automatically expire by operation of law on September 1, 2020, unless further extended by my official action;*

*WHEREAS, as of August 31, 2020, 134,025 persons have tested positive or meet the requirements to be considered probable cases for COVID-19 in the Commonwealth in all 67 counties, and 7,495 persons are reported to have died from the virus; and*

*WHEREAS, the COVID-19 pandemic continues to be of such magnitude or severity that emergency action is necessary to protect the health, safety, and welfare of affected citizens in Pennsylvania.*

*NOW THEREFORE, pursuant to the provisions of section 7301(c) of the Emergency Management Services Code, 35 Pa. C.S. § 7301(c), I do hereby order and direct as follows:*

- 1. The Proclamation of Disaster Emergency of March 6, 2020, renewed by Amendment to Proclamation of Disaster Emergency dated June 3, 2020, is renewed for a period of ninety days, and shall continue to apply to the Commonwealth of Pennsylvania.*
- 2. All directives, authorized actions, and provisions of the March 6, 2020, Proclamation of Disaster Emergency and June 3, 2020, Amendment to Proclamation shall remain in full force and effect until either rescinded by me or terminated by law.*
- 3. This Proclamation Amendment (2<sup>nd</sup> Amendment) shall take effect immediately.*



*GIVEN under my hand and the Seal of the Governor, at the city of Harrisburg, on this thirty-first day of August two thousand twenty, the year of the commonwealth the two hundred and forty-fifth.*

*Tom Wolf*  
TOM WOLF  
Governor

Exhibit 3

72 P.S. § 7204(17)

## [72 P.S. § 7204](#)

Pa.C.S. documents are current through 2020 Regular Session Act 77; P.S. documents are current through 2020 Regular Session Act 77

*Pennsylvania Statutes, Annotated by LexisNexis® > Pennsylvania Statutes > Title 72. Taxation and Fiscal Affairs (Chs. 1 — 5) > Chapter 5. Tax Reform Code of 1971 (Arts. I — XXX) > Article II. Tax for Education (Pts. I — VII) > Part III. Exclusions from Tax (§§ 7204 — 7206)*

### § 7204. Exclusions from **tax**

---

The **tax** imposed by section 202 shall not be imposed upon any of the following:

(1) The sale at retail or use of tangible personal property (other than motor vehicles, trailers, semi-trailers, motor boats, aircraft or other similar tangible personal property required under either Federal law or laws of this Commonwealth to be registered or licensed) or services sold by or purchased from a person not a vendor in an isolated transaction or sold by or purchased from a person who is a vendor but is not a vendor with respect to the tangible personal property or services sold or purchased in such transaction: Provided, That inventory and stock in trade so sold or purchased, shall not be excluded from the **tax** by the provisions of this subsection.

(2) The use of tangible personal property purchased by a nonresident person outside of, and brought into this Commonwealth for use therein for a period not to exceed seven days, or for any period of time when such nonresident is a tourist or vacationer and, in either case not consumed within the Commonwealth.

(3) The use of tangible personal property purchased outside this Commonwealth for use outside this Commonwealth by a then nonresident natural person or a business entity not actually doing business within this Commonwealth, who later brings such tangible personal property into this Commonwealth in connection with his establishment of a permanent business or residence in this Commonwealth: Provided, That such property was purchased more than six months prior to the date it was first brought into this Commonwealth or prior to the establishment of such business or residence, whichever first occurs. This exclusion shall not apply to tangible personal property temporarily brought into Pennsylvania for the performance of contracts for the construction, reconstruction, remodeling, repairing and maintenance of real estate.

(4) The sale at retail or use of disposable diapers; pre-moistened wipes; incontinence products; colostomy deodorants; toilet paper; sanitary napkins, tampons or similar items used for feminine hygiene; or toothpaste, toothbrushes or dental floss.

(5) The sale at retail or use of steam, natural and manufactured and bottled gas, fuel oil, electricity or intrastate subscriber line charges, basic local telephone service or telegraph service when purchased directly by the user thereof solely for his own residential use and charges for telephone calls paid for by inserting money into a telephone accepting direct deposits of money to operate.

(6) to (9) Deleted by [1991, Aug. 4, P.L. 97, No. 22](#), § 3, imd. effective.

(10) The sale at retail to or use by (i) any charitable organization, volunteer firemen's organization, volunteer firefighters' relief association as defined in [35 Pa.C.S. § 7412](#) (relating to definitions) or nonprofit educational institution, or (ii) a religious organization for religious purposes of tangible personal property or services other than pursuant to a construction contract: Provided, however, That the exclusion of this clause shall not apply with respect to any tangible personal property or services used in any unrelated trade or business carried on by such organization or institution or with respect to

## 72 P.S. § 7204

any materials, supplies and equipment used and transferred to such organization or institution in the construction, reconstruction, remodeling, renovation, repairs and maintenance of any real estate structure, other than building machinery and equipment, except materials and supplies when purchased by such organizations or institutions for routine maintenance and repairs. If the department has issued sales tax-exempt status to a volunteer firefighters' organization or a volunteer firefighters' relief association, the sales tax-exempt status may not expire unless the activities of the organization or association change so that the organization or association does not qualify as an institution of purely public charity in which case the organization or association shall immediately notify the department of the change. If the department ascertains that an organization or association no longer qualifies as an institution of purely public charity, the department may revoke the sales tax-exempt status of the organization or association.

**(11)**The sale at retail, or use of gasoline and other motor fuels, the sales of which are otherwise subject to excise taxes under the act of May 21, 1931 (P.L. 194), known as the "Liquid Fuels Tax Act," and the act of January 14, 1952 (P.L.1965), known as the "Fuel Use Tax Act."

**(12)**The sale at retail to, or use by the United States, this Commonwealth or its instrumentalities or political subdivisions of tangible personal property or services.

**(13)**The sale at retail, or use of wrapping paper, wrapping twine, bags, cartons, tape, rope, labels, nonreturnable containers, all other wrapping supplies and kegs used to contain malt or brewed beverages, when such use is incidental to the delivery of any personal property, except that any charge for wrapping or packaging shall be subject to tax at the rate imposed by section 202, unless the property wrapped or packaged will be resold by the purchaser of the wrapping or packaging service. As used in this paragraph, the term "cartons" includes corrugated boxes used by a person engaged in the manufacture of snack food products to deliver the manufactured product, whether or not the boxes are returnable for potential reuse.

**(14)**Sale at retail or use of vessels designed for commercial use of registered tonnage of fifty tons or more when produced by the builders thereof upon special order of the purchaser.

**(15)**Sale at retail of tangible personal property or services used or consumed in building, rebuilding, repairing and making additions to or replacements in and upon vessels designed for commercial use of registered tonnage of fifty tons or more upon special order of the purchaser, or when rebuilt, repaired or enlarged, or when replacements are made upon order of or for the account of the owner.

**(16)**The sale at retail or use of tangible personal property or services to be used or consumed for ship cleaning or maintenance or as fuel, supplies, ships' equipment, ships' stores or sea stores on vessels designed for commercial use of registered tonnage of fifty tons or more to be operated principally outside the limits of the Commonwealth.

**(17)**The sale at retail or use of prescription or non-prescription medicines, drugs or medical supplies, crutches and wheelchairs for the use of cripples and invalids, artificial limbs, artificial eyes and artificial hearing devices when designed to be worn on the person of the purchaser or user, false teeth and materials used by a dentist in dental treatment, eyeglasses when especially designed or prescribed by an ophthalmologist, oculist or optometrist for the personal use of the owner or purchaser and artificial braces and supports designed solely for the use of crippled persons or any other therapeutic, prosthetic or artificial device designed for the use of a particular individual to correct or alleviate a physical incapacity, including but not limited to hospital beds, iron lungs, and kidney machines.

**(18)**The sale at retail or use of coal.

**(19) to (23)** Deleted by [1991, Aug. 4, P.L. 97, No. 22, § 3](#), imd. effective.

**(24)**The sale at retail or use of motor vehicles, trailers and semitrailers, or bodies attached to the chassis thereof, sold to a nonresident of Pennsylvania to be used outside of Pennsylvania and which are registered in a state other than Pennsylvania within twenty days after delivery to the vendee.

## 72 P.S. § 7204

**(25)**The sale at retail or use of water.

**(26)**The sale at retail or use of all vesture, wearing apparel, raiments, garments, footwear and other articles of **clothing**, including **clothing** patterns and items that are to be a component part of **clothing**, worn or carried on or about the human body but all accessories, ornamental wear, formal day or evening apparel, and articles made of fur on the hide or pelt or any material imitative of fur and articles of which such fur, real, imitation or synthetic, is the component material of chief value, but only if such value is more than three times the value of the next most valuable component material, and sporting goods and **clothing** not normally used or worn when not engaged in sports shall not be excluded from the **tax**.

**(27)**Deleted by amendment. 1983, July 21, P.L. 63, No. 29, § 1, effective in 15 days.

**(28)**The sale at retail or use of religious publications sold by religious groups and Bibles and religious articles.

**(29)**The sale at retail or use of food and beverages for human consumption, except that this exclusion shall not apply with respect to—

**(i)**Soft drinks;

**(ii)**Malt and brewed beverages and spirituous and vinous liquors;

**(iii)**Food or beverages, whether sold for consumption on or off the premises or on a “take-out” or “to go” basis or delivered to the purchaser or consumer, when purchased (A) from persons engaged in the business of catering; or (B) from persons engaged in the business of operating establishments from which ready-to-eat food and beverages are sold, including, but not limited to, restaurants, cafes, lunch counters, private and social clubs, taverns, dining cars, hotels, night clubs, fast food operations, pizzerias, fairs, carnivals, lunch carts, ice cream stands, snack bars, cafeterias, employe cafeterias, theaters, stadiums, arenas, amusement parks, carryout shops, coffee shops and other establishments whether mobile or immobile. For purposes of this clause, a bakery, a pastry shop, a donut shop, a delicatessen, a grocery store, a supermarket, a farmer’s market, a convenience store or a vending machine shall not be considered an establishment from which food or beverages ready to eat are sold except for the sale of meals, sandwiches, food from salad bars, hand-dipped or hand-served iced based products including ice cream and yogurt, hot soup, hot pizza and other hot food items, brewed coffee and hot beverages. For purposes of this subclause, beverages shall not include malt and brewed beverages and spirituous and vinous liquors but shall include soft drinks. The sale at retail of food and beverages at or from a school or church in the ordinary course of the activities of such organization is not subject to **tax**.

**(30)**The sale at retail or use of newspapers. For purposes of this section, the term “newspaper” shall mean a “legal newspaper” or a publication containing matters of general interest and reports of current events which qualifies as a “newspaper of general circulation” qualified to carry a “legal advertisement” as those terms are defined in [45 Pa.C.S. § 101](#) (relating to definitions), not including magazines. This exclusion shall also include any printed advertising materials circulated with such newspaper regardless of where or by whom such printed advertising material was produced.

**(31)**The sale at retail or use of caskets and burial vaults for human remains and markers and tombstones for human graves.

**(32)**The sale at retail or use of flags of the United States of America and the Commonwealth of Pennsylvania.

**(33)**The sale at retail or use of textbooks for use in schools, colleges and universities, either public or private when purchased in behalf of or through such schools, colleges or universities provided such institutions of learning are recognized by the Department of Education.

**(34)**The sale at retail, or use of motion picture film rented or licensed from a distributor for the purpose of commercial exhibition.

## 72 P.S. § 7204

**(35)**The sale at retail or use of mail order catalogs and direct mail advertising literature or materials, including electoral literature or materials, such as envelopes, address labels and a one-time license to use a list of names and mailing addresses for each delivery of direct mail advertising literature or materials, including electoral literature or materials, through the United States Postal Service.

**(36)**The sale at retail or use of rail transportation equipment used in the movement of personalty.

**(37)**The sale at retail of buses to be used under contract with school districts that are replacements for buses destroyed or lost in the flood of 1977 for a period ending December 31, 1977 in the counties of Armstrong, Bedford, Cambria, Indiana, Jefferson, Somerset and Westmoreland, or the use of such buses.

**(38)**The sale at retail of horses, if at the time of purchase, the seller is directed to ship or deliver the horse to an out-of-State location, whether or not the charges for shipment are paid for by the seller or the purchaser; the seller shall obtain a bill of lading, either from the carrier or from the purchaser, who, in turn has obtained the bill of lading from the carrier, reflecting delivery to the out-of-State address to which the horse has been shipped. The seller shall execute a "Certificate of Delivery to Destination Outside of the Commonwealth" for each bill of lading reflecting out-of-State delivery. The seller shall be required to retain the certificate of delivery form to justify the noncollection of sales tax with respect to the transaction to which the form relates.

In transactions where a horse is sold by the seller and delivered to a domiciled person, agent or corporation prior to its being delivered to an out-of-State location, the "Certificate of Delivery to Destination Outside of the Commonwealth" form must have attached to it bills of lading both for the transfer to the domiciled person, agent or corporation and from the aforementioned to the out-of-State location.

**(39)**The sale at retail or use of fish feed purchased by or on behalf of sportsmen's clubs, fish cooperatives or nurseries approved by the Pennsylvania Fish Commission.

**(40)**The sale at retail of supplies and materials to tourist promotion agencies, which receive grants from the Commonwealth, for distribution to the public as promotional material or the use of such supplies and materials by said agencies for said purposes.

**(41)**The sale at retail of supplies and materials to tourist promotion agencies, which receive grants from the Commonwealth, for distribution to the public as promotional material or the use of such supplies and materials by said agencies for said purposes.

**(42)**The sale or use of brook trout (*salvelinus fontinalis*), brown trout (*Salmo trutta*) or rainbow trout (*Salmo gairdneri*).

**(43)**The sale at retail or use of buses to be used exclusively for the transportation of children for school purposes.

**(44)**The sale at retail or use of firewood. For the purpose of this clause, firewood shall mean the product of trees when severed from the land and cut into proper lengths for burning and pellets made from pure wood sawdust if used for fuel for cooking, hot water production or to heat residential dwellings.

**(45)**The sale at retail or use of materials used in the construction and erection of objects purchased by not-for-profit organizations for purposes of commemoration and memorialization of historical events, provided that the object is erected upon publicly owned property or property to be conveyed to a public entity upon the commemoration or memorialization of the historical event.

**(46)**The sale at retail or use of tangible personal property purchased in accordance with the Food Stamp Act of 1977, as amended (Public Law 95-113, [7 U.S.C. §§ 2011-2029](#)).

**(47), (48) Expired Dec. 31, 1999, pursuant to [1991, Aug. 4, P.L. 97, No. 22](#), § 3.**

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**(49)**The sale at retail or use of food and beverages by nonprofit associations which support sports programs or youth centers. For purposes of this clause, the phrases:

**(i)**“nonprofit association” means an entity which is organized as a nonprofit corporation or nonprofit unincorporated association under the laws of this Commonwealth or the United States or any entity which is authorized to do business in this Commonwealth as a nonprofit corporation or unincorporated association under the laws of this Commonwealth, including, but not limited to, youth or athletic associations, volunteer fire, ambulance, religious, charitable, fraternal, veterans, civic, or any separately chartered auxiliary of the foregoing, if organized and operated on a nonprofit basis;

**(ii)**Deleted.

**(iii)**Deleted.

**(iv)**“sports program” means baseball (including softball), football, basketball, soccer and any other competitive sport formally recognized as a sport by the United States Olympic Committee as specified by and under the jurisdiction of the Amateur Sports Act of 1978 (Public Law 95-606, 36 U.S.C. § 371 et seq.), the Amateur Athletic Union or the National Collegiate Athletic Association. The term shall be limited to a program or that portion of a program that is organized for recreational purposes and whose activities are substantially for such purposes and which is primarily for participants who are 18 years of age or younger or whose 19th birthday occurs during the year of participation or the competitive season, whichever is longer. There shall, however, be no age limitation for programs operated for persons with physical handicaps or persons with mental retardation;

**(v)**“support” means:

**(A)**the funds raised from sales are used to pay the expenses of a sports program or a youth center; or

**(B)**the nonprofit association sells the food and beverages at a youth center or a location where a sports program is being conducted under this act;

**(vi)**“youth center” means a fixed location used exclusively for programs for individuals who are 19 years of age or younger as long as the programs are:

**(A)**conducted primarily by volunteers;

**(B)**designed to advance recreational, civic or moral objectives; and

**(C)**conducted by an organization that is qualified under [section 501\(c\)\(3\) of the Internal Revenue Code of 1986](#) (Public Law 99-514, [26](#) U.S.C. § 501(c)(3)) and that has obtained an exemption number from the department as a charitable organization under clause (10).

**(50)**The sale at retail or use of subscriptions for magazines. The term “magazine” refers to a periodical published at regular intervals not exceeding three months and which are circulated among the general public, containing matters of general interest and reports of current events published for the purpose of disseminating information of a public character or devoted to literature, the sciences, art or some special industry. This exclusion shall also include any printed advertising material circulated with the periodical or publication regardless of where or by whom the printed advertising material was produced.

**(51)**The sale at retail or use of interior office building cleaning services but only as relates to the costs of the supplied employe, which costs are wages, salaries, bonuses and commissions, employment benefits, expense reimbursements, and payroll and withholding taxes, to the extent that these costs are specifically itemized or that these costs in aggregate are stated in billings from the vender or supplying entity.

**(52)**Deleted.

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**(53)**The sale at retail or use of candy or gum regardless of the location from which the candy or gum is sold.

**(54)**Deleted by [2007, July 25, P.L. 373, No. 55](#), § 1.1, effective Oct. 1, 2007.

**(55)**The sale at retail or use of horses to be used exclusively for commercial racing activities and the sale at retail and use of feed, bedding, grooming supplies, riding tack, farrier services, portable stalls and sulkies for horses used exclusively for commercial racing activities.

**(56)**The sale at retail or use of tangible personal property or services used, transferred or consumed in installing or repairing equipment or devices designed to assist persons in ascending or descending a stairway when:

**(i)**The equipment or devices are used by a person who, by virtue of a physical disability, is unable to ascend or descend stairs without the aid of such equipment or device.

**(ii)**The equipment or device is installed or used in such person's place of residence.

**(iii)**A physician has certified the physical disability of the person in whose residence the equipment or device is installed or used.

**(57)**The sale at retail to or use by a construction contractor of building machinery and equipment and services thereto that are:

**(i)**transferred pursuant to a construction contract for any charitable organization, volunteer firemen's organization, volunteer firefighters' relief association, nonprofit educational institution or religious organization for religious purposes, provided that the building machinery and equipment and services thereto are not used in any unrelated trade or business; or

**(ii)**transferred to the United States or the Commonwealth or its instrumentalities or political subdivisions.

**(58)**The sale at retail or use of a personal computer, a peripheral device or an Internet access device, or a service contract or single-user licensed software purchased in conjunction with a personal computer, peripheral device or Internet access device, during the exclusion period by an individual purchaser for nonbusiness use. The exclusion does not include a sale at retail or use of, leasing, rental or repair of a personal computer, peripheral device or Internet access device; mainframe computers; network servers; local area network hubs; routers and network cabling; network operating systems; multiple-user licensed software; minicomputers; hand-held computers; personal digital assistants without Internet access; hardware word processors; graphical calculators; video game consoles; telephones; digital cameras; pagers; compact discs encoded with music or movies; and digital versatile discs encoded with music or movies. For purposes of this clause, the phrase "exclusion period" means the period of time from August 5, 2001, to and including August 12, 2001, and from February 17, 2002, to and including February 24, 2002. For purposes of this clause, "purchaser" means an individual who places an order and pays the purchase price by cash or credit during the exclusion period even if delivery takes place after the exclusion period.

**(59)**The sale at retail or use of molds and related mold equipment used directly and predominantly in the manufacture of products, regardless of whether the person that holds title to the equipment manufactures a product.

**(60)**The sale or use of used prebuilt housing.

**(61)**The sale at retail to or use of food and nonalcoholic beverages by an airline which will transfer the food or nonalcoholic beverages to passengers in connection with the rendering of the airline service.

**(62)**The sale at retail or use of tangible personal property or services which are directly used in farming, dairying or agriculture when engaged in as a business enterprise whether or not the sale is made to the person directly engaged in the business enterprise or to a person contracting with the person directly engaged in the business enterprise for the production of food.

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- (63)** The sale at retail or use of separately stated fees paid pursuant to [13 Pa.C.S. § 9525](#) (relating to fees).
- (64)** The sale at retail to or use by a construction contractor, employed by a public school district pursuant to a construction contract, of any materials and building supplies which, during construction or reconstruction, are made part of any public school building utilized for instructional classroom education within this Commonwealth, if the construction or reconstruction:
- (i)** is necessitated by a disaster emergency, as defined in [35 Pa.C.S. § 7102](#) (relating to definitions); and
  - (ii)** takes place during the period when there is a declaration of disaster emergency under [35 Pa.C.S. § 7301\(c\)](#) (relating to general authority of Governor).
- (65)** The sale at retail or use of investment metal bullion and investment coins. "Investment metal bullion" means any elementary precious metal which has been put through a process of smelting or refining, including, but not limited to, gold, silver, platinum and palladium, and which is in such state or condition that its value depends upon its content and not its form. "Investment metal bullion" does not include precious metal which has been assembled, fabricated, manufactured or processed in one or more specific and customary industrial, professional, aesthetic or artistic uses. "Investment coins" means numismatic coins or other forms of money and legal tender manufactured of gold, silver, platinum, palladium or other metal and of the United States or any foreign nation with a fair market value greater than any nominal value of such coins. "Investment coins" does not include jewelry or works of art made of coins, nor does it include commemorative medallions.
- (66)** The sale at retail or use of copies of an official document sold by a government agency or a court. For the purposes of this clause, the following terms or phrases shall have the following meanings:
- (i)** "court" includes:
    - (A)** an "appellate court" as defined in [42 Pa.C.S. § 102](#) (relating to definitions);
    - (B)** a "court of common pleas" as defined in [42 Pa.C.S. § 102](#);
    - (C)** the "minor judiciary" as defined in [42 Pa.C.S. § 102](#);
  - (ii)** "government agency" means an "agency" as defined in section 1 of the act of June 21, 1957 (P.L. 390, No. 212), referred to as the "Right-to-Know Law";
  - (iii)** "official document" means a "record" as defined in section 1 of the "Right-to-Know Law." The term shall include notes of court testimony, deposition transcripts, driving records, accident reports, birth and death certificates, deeds, divorce decrees and other similar documents.
- (67)** The sale at retail or use of repair or replacement parts, including the installation of those parts, exclusively for use in helicopters and similar rotorcraft or in overhauling or rebuilding of helicopters and similar rotorcraft or helicopters and similar rotorcraft components.
- (68)** The sale at retail or use of helicopters and similar rotorcraft.
- (69)** The sale at retail or use of aircraft parts, services to aircraft and aircraft components. For purposes of this clause, the term "aircraft" shall include a fixed-wing aircraft, powered aircraft, tilt-rotor or tilt-wing aircraft, glider or unmanned aircraft.
- (70)** The sale at retail or use of services related to the set up, tear down or maintenance of tangible personal property rented by an authority to exhibitors at a convention center or a public auditorium, established under 64 Pa.C.S. Ch. 60 (relating to Pennsylvania Convention Center Authority), the act of July 28, 1953 (P.L.723, No.230), known as the Second Class County Code, or the act of August 9, 1955 (P.L.323, No.130), known as The County Code.
- (71)** The sale at retail or use of food and beverages by a volunteer firemen's organization to raise funds for the purposes of the volunteer firemen's organization.

**(72)**The sale at retail of building materials and supplies used for the construction or repair of an animal housing facility, regardless if the sale is made to the purchaser directly or pursuant to a construction contract.

**(73)**The sale at retail or use by a financial institution of canned computer software directly utilized in conducting the business of banking. For the purposes of this clause, the following words and phrases shall have the following meanings:

“Directly utilized in conducting the business of banking” includes the purchase of canned computer software by a financial institution to be used in transactions with customers and service providers. The term does not include the purchase of canned computer software by entities, other than a financial institution, such as holding companies and subsidiaries of a financial institution.

“Financial institution” means an institution doing business in this Commonwealth subject to the **tax** imposed by Article VII or Article XV.

## History

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Act 1971-2 (H.B. 190), P.L. 6, § 204, approved Mar. 4, 1971, eff. immediately; Act 1971-93 (H.B. 1447), P.L. 362, § 2, approved Aug. 31, 1971, See section of this act for effective date information; Act 1971-105 (H.B. 835), P.L. 437, § 1, approved Sept. 9, 1971, eff. immediately; Act 1974-183 (S.B. 1441), P.L. 535, § 1, approved July 20, 1974, See section of this act for effective date information; Act 1974-255 (H.B. 1797), P.L. 756, § 1, approved Oct. 17, 1974, eff. immediately; Act 1977-93 (H.B. 1570), P.L. 322, § 1, approved Dec. 14, 1977, eff. immediately; Act 1979-79 (H.B. 1423), P.L. 242, § 1, approved Oct. 27, 1979, eff. immediately; Act 1980-195 (H.B. 1252), P.L. 1117, § 1, approved Dec. 5, 1980, eff. in 60 days; Act 1980-223 (S.B. 1436), P.L. 1240, § 1, approved Dec. 16, 1980, eff. in 60 days; Act 1981-109 (S.B. 826), P.L. 314, § 1, approved Oct. 22, 1981, See section of this act for effective date information; Act 1982-172 (H.B. 1040), P.L. 610, § 1, approved June 23, 1982, eff. in 60 days; Act 1982-246 (H.B. 682), P.L. 1047, § 1, approved Dec. 9, 1982, eff. July 1, 1983; Act 1983-29 (H.B. 22), P.L. 63, § 1, approved July 21, 1983, eff. in 15 days; Act 1983-90 (H.B. 743), P.L. 370, § 1, approved Dec. 23, 1983, eff. Jan. 1, 1984; Act 1985-100 (H.B. 1100), P.L. 354, § 1, approved Dec. 19, 1985, eff. immediately; Act 1987-58 (S.B. 443), P.L. 317, § 1, approved July 13, 1987, eff. Sept. 30, 1987; [Act 1991-40](#) (H.B. 1321), P.L. 373, § 2, approved Dec. 13, 1991, eff. Jan. 1, 1992; [Act 1991-22](#) (H.B. 185), P.L. 97, § 3, approved Aug. 4, 1991, eff. immediately; [Act 1993-68](#) (S.B. 565), P.L. 473, § 1, approved Dec. 3, 1993, eff. immediately; [Act 1994-48](#) (H.B. 868), P.L. 279, § 2, approved June 16, 1994, eff. Apr. 1, 1995; [Act 1995-21](#) (H.B. 39), P.L. 139, § 3, approved June 30, 1995, eff. July 1, 1995; [Act 1997-7](#) (H.B. 134), P.L. 85, § 2, approved May 7, 1997, See section of this act for effective date information; [Act 1998-45](#) (H.B. 1766), P.L. 239, § 3, approved Apr. 23, 1998, eff. immediately; [Act 1999-4](#) (S.B. 557), P.L. 26, § 2, approved May 12, 1999, See section of this act for effective date information; [Act 2000-23](#) (S.B. 2), P.L. 106, § 3, approved May 24, 2000, See section of this act for effective date information; [Act 2002-89](#) (H.B. 1848), P.L. 559, § 3, approved June 29, 2002, eff. July 1, 2002; [Act 2003-46](#) (H.B. 200), P.L. 250, § 2, approved Dec. 23, 2003, eff. immediately; [Act 2006-67](#) (S.B. 300), P.L. 319, § 1, approved July 6, 2006, eff. in 60 days; [Act 2006-189](#) (S.B. 1331), P.L. 1630, § 1, approved Nov. 29, 2006, eff. immediately; [Act 2007-55](#) (S.B. 97), P.L. 373, § 1.1, approved July 25, 2007, eff. Oct. 1, 2007; [Act 2009-48](#) (H.B. 1531), P.L. 451, § 1, approved Oct. 9, 2009, eff. immediately; [Act 2012-85](#) (H.B. 761), P.L. 751, § 1.1, approved July 2, 2012, eff. immediately; [Act 2013-52](#) (H.B. 465), P.L. 270, § 2, approved July 9, 2013, eff. in 90 days; [Act 2016-84](#) (H.B. 1198), § 2, approved July 13, 2016, eff. July 13, 2016; [Act 2017-43](#) (H.B. 542), § 3, approved October 30, 2017, eff. October 30, 2017; [Act 2019-13](#) (H.B. 262), § 3, approved June 28, 2019, eff. July 1, 2019; [Act 2019-90](#) (H.B. 17), § 1, approved November 27, 2019, eff. November 27, 2019.

Annotations

Exhibit 4

Pennsylvania Dept. of Revenue, *Masks and Ventilators*

(updated Oct. 30, 2020)



# Masks and Ventilators

Answer ID 3748 | Published 04/23/2020 05:19 PM | Updated 10/30/2020 08:42 AM

## Are masks and ventilators subject to PA sales tax?

No, face masks (cloth and disposable) are exempt from Pennsylvania sales tax. Prior to the COVID-19 pandemic, masks sold at retail were typically subject to Pennsylvania sales tax. However, masks (both cloth and disposable) could now be considered everyday wear/clothing as they are part of the normal attire. Generally speaking, clothing is not subject to Pennsylvania sales tax. Check the [Retailer's Information Guide \(REV-717\)](#) for a list of exceptions.

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[Commonwealth of PA Privacy Statement](#)



Exhibit 5

Big Lots Inc. Receipt

# BIG LOTS!

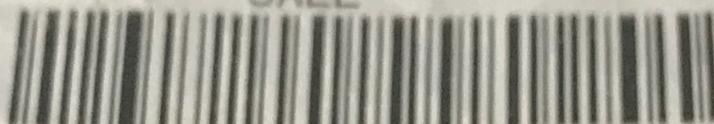
BIG LOTS STORES - #1951  
GREAT SOUTHERN SHOPPING  
1155 WASHINGTON PIKE  
BRIDGEVILLE PA 15017-2827  
412-257-1540

Customer: 49518016

06/28/2020 2:28 PM

C1844096

SALE



S01951 R002 T3728 D20200628 X00

BROWN KIDS RECLINER 26.52 T C

810361146 1 @ 39.00 Disc (12.48)

LICENSED KICKBOARD IN PD 3.06 T C

810289603 1 @ 4.50 Disc (1.44)

1PK PRINT KNIT FACEMASK 2.04 T C

810492329 1 @ 3.00 Disc (0.96)

SCHOGETTEN DARK CHOCOLAT 0.94 N CS

810196671 1 @ 1.39 Disc (0.45)

HFTY BSC SANDWICH 90CT 1.74 T C

130006944 1 @ 2.55 Disc (0.81)

FF PARSLEY .4 OZ 0.68 N CS

110109851 1 @ 1.00 Disc (0.32)

Total Discount

-16.46

Sub-Total

34.98

PA 7% Taxable

33.36

PA 7% Tax

2.34

Total Sales Tax

2.34

Total

37.32

VISA USD\$37.32

Account: 6853

Token: 6853

Authorization Code: 889734

CTroutd: 480200002

Card Entry Mode: Swiped

Total Tender

37.32

Change Due

0.00

Loyalty #XXXXXXXXXXXXXXXX992743

Visit [www.biglots.com](http://www.biglots.com)

Exhibit 6

Dollar General Corporation Receipt

Keep

DOLLAR GENERAL STORE #06127  
4665 TUSCARAWAS RD  
BEAVER, PA 15009-9142  
(724) 417-9956

LYSOL SPRAY LINEN 19 5.85 S  
019200793292-120  
S20-SA-ADLT MSK BLK 2.00 S  
430001359935-340  
S20-SA-ADLT MSK BLK 2.00 S  
430001359935-340

SUBTOTAL \$9.85  
Tax1 \$0.59  
TOTAL SALE \$10.44  
VISA CREDIT \$10.44  
\*\*\*\*\*0121  
EXPIRY: \*\*/\*\* CHIP  
AUTH# 011172  
REFERENCE# 70002005317  
AID# A0000000031010

ITEMS 3  
2020-07-11 15:02:37 06127 02 2368



-----CUT HERE-----  
\*\*\*\*\*  
\* You may have a chance to \*  
\*WIN A \$100 Gift Card\*  
\* \*  
\* Go To \*  
\*DGCustomerFirst.com \*  
\* \*  
\*Tell us about your visit and be entered \*  
\* to win one of ten \$100 DG Gift Cards! \*  
\* Must be 18+ to enter \*  
\* Drawings held weekly! \*  
\* \*  
\* Survey Code \*  
\* 0606-3278-1002-373 \*  
\*\*\*\*\*



- (1) Sign in or Sign up at [dg.coupons.com](http://dg.coupons.com)
  - (2) +ADD the Spend \$25 Save \$5 Digital Coupon to your DGDC account
  - (3) Shop on SAT, 7/18 and redeem when you enter your phone number at checkout
- For more information and other great offers visit [dg.coupons.com](http://dg.coupons.com)

We reserve the right to limit use to normal retail purchases. No cash value. See offer online for full details and exclusions.

-----CUT HERE-----  
Save Time. Save Money.  
Every Day!  
at Dollar General

Exhibit 7

Giant Eagle, Inc. Receipts

# giant eagle

#52 CAMP HORNE  
 132 Ben Avon Hts Rd. 412-364-2390  
 Pittsburgh, PA 15237

Your Cashier Today was Kayla

	DOGSTER SN CUP MT		3.99	T
	85% GROUND BEEF		16.96	F
1 @ 2/5.00	GE ICE CREAM	AC	2.50	F
1 @ 2/5.00	GE IC VANILLA BEANAC		2.50	F
	BEEF FRANK	AC	4.99	F
	BEEF FRANK	AC	4.99	F
	BEEF FRANK	AC	4.99	F
	COCA-COLA 2LT	AC	2.29	B
	COCA-COLA 2LT CHRYAC		2.29	B
	TOWN HOUSE PRETZELAC		3.99	F
	FLAT BREAD TOM BASAC		3.99	F
	CFMT LIQ HAZELNT		6.49	F
1 @ 2/4.00	BUSH BAKED BEANS		2.00	F
1 @ 2/6.00	CRYS LT TEA-SWEETN		3.00	F
1 @ 2/6.00	CRYS LT TEA-SWEETN		3.00	F
	PIZZA SCE		1.59	F
1 @ 2/4.00	BUSH BAKED BEANS		2.00	F
	BARBASOL SHAVE	AC	1.99	T
	PIZZA SQUEZE		1.99	F
	MAPLE PECANS		4.49	F
	SAHALE CASHEW-M		4.49	F
	SOUR DOTS THEAT		1.00	F
	BIC US SHAVER K		8.99	T
	TC ANTIBIOTIC		5.49	
	AXE ICE CHILL IS		4.49	T
←	FACE MASK	AC	14.99	T
	BIC US SHAVE RE		9.99	T
	CELERY HEARTS		2.49	F
	NOW ESSENT OIL		5.99	T





# giant eagle

#52 CAMP HORNE  
 132 Ben Avon Hts Rd. 412-364-2390  
 Pittsburgh, PA 15237

Your Cashier Today was Patricia V

1 @ 2/5.00	JOY CONES	2.50 F
1 @ 2/5.00	JOY CONES	2.50 F
	GE 2% MILK 128 OZ NP	3.79 F
	RESOLVE CONC	13.99 T
	GE STRAIGHT CUT	5.49 F
	GM COOKIE CRISP	5.98 F
	REUSE FACE MASK AC	5.99 T
	REUSE FACE MASK AC	5.99 T
	HEFTY CUP 3 OZ	2.99 T
	DREAMBONE CKN M	13.99 T
	MULTIPET SWINGI	8.99 T
	BB THIN PIZZ CRT	4.49 F
	5LB. RED POT	4.99 F
	HONEY PECAN MK	16.99 B
	HLF&HLF CUPCAKES	2.99 F
5 @ 5/3.00	YELLOW CORN	3.00 F
SC	REUSE FACE (5.00)	0.99-T
SC	REUSE FACE (5.00)	0.99-T
RD PR	REMOVE FUEL REWARD	0.60
RD PR	REMOVE PERKS	300.00
SC 8699	Fuelperks+ REWARD	11.87-T
	TAX	3.85
****	BALANCE	94.66

\*\*\*\*\*  
 Pittsburgh PA 15237

DATE: 07/27/20 TIME: 09:16am  
 TYPE: Purchase

ACCT: US DEBIT 144 66  
 APPROVED

\*\*\* CARD # \*\*\*\*\*4985  
 \*\*\* REF # 181154547947 C  
 \*\*\* AUTH #  
 CHANGE: 50.00

TERMINAL: 13  
 AID: A0000000980840  
 TVR: 8000048000  
 TSI: 6800  
 VERIFIED BY PIN

Exhibit 8

Jo-Ann Stores, LLC Receipt

# JOANN

6945 US 322  
CRANBERRY, PA 16319  
814-676-6993

JOANN

LF C FACE MASK XS CAMO 3.99  
400178197647

\*\*\*\*\* BUY 1 GET 2 FREE\*\*\*\*\*

ZHAN KIDS NAVY/MULTI SPAC 0.00 T  
400177321654

ITEM PRICE 3.99  
\*SAVINGS\* 3.99-  
RETURN AMOUNT 1.13

ZHAN YOUTH MASK TREE PRI 0.00 N  
400180017353

ITEM PRICE 3.99  
\*SAVINGS\* 3.99-  
RETURN AMOUNT 1.13

MAYW KIDS NAVY/MULTI CARS 3.99 T  
400177321739

ITEM PRICE 3.99  
RETURN AMOUNT 1.13

\*\*\*\*\*

\*\*\*\*\* BUY 1 GET 2 FREE\*\*\*\*\*

HOLI PLASTER HAUNTED HOUS 19.99 T  
634621096151

ITEM PRICE 19.99  
RETURN AMOUNT 8.94

NOT FALL WOOD PAINTING K 0.00 T  
8463760881166

ITEM PRICE 2.49  
\*SAVINGS\* 2.49-  
RETURN AMOUNT 0.76

LITT HALL WOOD GEM KITS 4 0.00 T  
340264109978

ITEM PRICE 1.99  
\*SAVINGS\* 1.99-  
RETURN AMOUNT 0.60

JOANN

JOANN



15% OFF TEACHERS  
56211512037421448015  
SUBTOTAL  
STATE TAX 6.000 %  
TOTAL  
DEBIT CARD

5.54  
31.40  
1.82  
33.22  
33.22

=====

PURCHASE USD\$33.22  
\*\*\*\*\*3510 CHIP READ Visa

REF#: 000090 Approved  
=====

US DEBIT  
A0000000980840

TC - 7EE29DA4BDB68FA7

ONLINE PIN VERIFIED  
POLLOCK/JENNIFER A  
Mode: Issuer  
TVR: 8000048000  
IAD: 06010A03600000  
TSI: 6800

ARC: 00

How did we do?  
Share your feedback on our  
survey at [www.joann.com/storesurvey](http://www.joann.com/storesurvey)

CUSTOMER COPY



990225017407185563

TOTAL SAVINGS  
45.94

JOANN

JOANN

JOANN

JO

Exhibit 9

Ollie's Bargain Outlet Holdings, Inc. Receipt



Ollies Bargain Outlet  
412-655-4383

ITEM	Description	QTY	Item Total
244326	S/50 FACE MAS	1	\$39.99
Two Star O-ward 2020			\$10.00
198407	SMG SHEAR	1	\$2.99
207203	8.5" GARDEN S	1	\$4.99
198407	SMG SHEAR	1	\$2.99
198415	SMG HOUSEHOLD	1	\$2.99
760770	HS MIXED ROAC	1	\$2.99
761177	5 OZ ROUNDUP	1	\$4.99
203428	10.5" HANGING	1	\$3.99
190181	LAV CANVAS KN	1	\$9.99

1 Non Merch                    \$2.00            \$2.00N  
Feed America Campaign  
CPN TOTAL 105202 Two Star O-wa            \$10.00

**Sub Total                    \$77.91**  
**Tax                                \$5.31**  
**Total                             \$83.22**

--- EMV Authorization Data -----

RRN: 504172245                    Purchase  
Card #: \*\*\*\*\*5366  
Chip Read

**EMV Total:                        \$83.22**  
**Approved - R07252**

Application Label: MASTERCARD  
TC: 826BE4BA89D60475  
TVR: 8000008000  
AID: A0000000041010

Signature: Electronic

PENNSYLVANIA LOCAL TAX            \$0.76  
PENNSYLVANIA STATE TAX            \$4.55

Sales Associate: Deborah  
Ollies Army # : 14045868

Thank you for shopping  
Ollies Bargain Outlet  
Miss a day....Miss a deal!!

Visit us at [www.ollies.us](http://www.ollies.us)

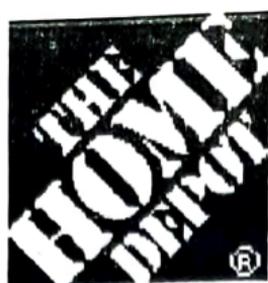
Trn:03709 Str:297 Reg:03-17 5/04/20 13:21



\*EONKADFMRAALL\*

Exhibit 10

The Home Depot, Inc. Receipt



How doers  
get more done.

112 BEN AVON HEIGHTS ROAD PGH, PA 15237  
412-364-6114

4123 00007 19633 11/18/20 12:51 PM  
SALE CASHIER CHRISTINE

030699083589	SCKT SCREW <A>	0.98
	METRIC SCKT HD CAP SCW PLN 4M-.7X18M	
887480036688	LCKNTNYINS4Z <A>	0.53
	LOCK NUT NYLON INSRT 4 ZINC	
843041117289	FACE MASK <A>	14.97
	2PK TOMMIE COPPER WEAR FACE MASK	

SUBTOTAL	16.48
SALES TAX	1.15
TOTAL	\$17.63

XXXXXXXXXXXX4985 DEBIT

USD\$ 67.63

AUTH CODE 001675  
Chip Read  
AID A0000000980840

Verified By PIN  
US DEBIT

CHANGE DUE 50.00

4123 11/18/20 12:51 PM



4123 07 19633 11/18/2020 7854

RETURN POLICY DEFINITIONS

POLICY ID	DAYS	POLICY EXPIRES ON
A 1	180	05/17/2021

Due to COVID-19, we have extended our  
returns policy for most items.  
Please see homedepot.com for details.

\*\*\*\*\*  
**DID WE NAIL IT?**

Take a short survey for a chance TO WIN  
A \$5,000 HOME DEPOT GIFT CARD

Opine en español

[www.homedepot.com/survey](http://www.homedepot.com/survey)

User ID: H88 43678 39562  
PASSWORD: 20568 39555

Entries must be completed within 14 days  
of purchase. Entrants must be 18 or  
older to enter. See complete rules on  
website. No purchase necessary.

Exhibit 11

Tuesday Morning Corporation Receipt

# Tuesday Morning

Tuesday Morning, Inc.  
12 Ohio River Boulevard  
Leetsdale, PA 15056-1149  
(412) 749-0711

Customer copy

2315250	LEMON MERINGUE BOX	Food NT	4.99
2315250	LEMON MERINGUE BOX	Food NT	4.99
2309381	4 Pk 1oz Hand Sanit		7.99
2309394	P&P 3 pk 30mL Hand		7.99
2351651	ADULT FASHION DISP		6.99
2358711	2PK MASK W 4 FILTER		7.99
2351651	ADULT FASHION DISP		6.99
2351651	ADULT FASHION DISP		6.99
2351651	ADULT FASHION DISP		6.99
2319543	5PK HALSTON NO SHOW	Socks NT	5.99
2326767	8X8 CLIP FRM LUV TO		6.99
2326767	8X8 CLIP FRM LUV TO		6.99
2326767	8X8 CLIP FRM LUV TO		6.99

SUB TOTAL \$88.87  
SALES TAX \$5.10

TOTAL 13 Items \$93.97  
Visa (\$93.97)  
\*\*\*\*\*4985

Tax Breakdown:

Tax Rate (Desc)	Taxable \$	Tax
1 7% (Tax R)	72.90	5.10

Exhibit 12

Ulta Beauty, Inc. Receipt

# ULTA<sup>®</sup>

B E A U T Y

Cranberry Township  
20111 Route 19, Suite 110  
Cranberry Township, PA 16066  
724-776-3975

TRANS 3026    DATE 10/17/20    TIME 3:03 PM  
STORE 1011    REG 3                    CASHIER Mackenzie

Item	Qty	Price	Amount
ULTA FACE MASK BLACK			
717897091454		2.50	2.50
ULTA FACE MASK BLACK			
717897091454		2.50	2.50
SUBTOTAL			5.00
	TAX	6.0000%	0.30
TAX	TOTAL		0.30
TOTAL			5.30
CASH			5.30
CHANGE			0.00

---

CASH	5.30
------	------

---

CHANGE	0.00
--------	------

\*\*\*\*\*

ULTAMATE REWARDS

MEMBER NUMBER: 2910523570325

BASE POINTS EARNED	5
--------------------	---

BIRTHDAY POINTS	5
-----------------	---

CURRENT POINTS BALANCE	77
------------------------	----

REDEEMABLE POINTS	0
-------------------	---

POINTS EXPIRING 12/31/2020	0
----------------------------	---

\*\*\*\*\*

\*If you made a donation to the Ulta Beauty Charitable Foundation, a 501 (c) (3) non-profit organization, please keep this receipt for your tax records. Thank you for helping us make a difference in our communities.

We'd love your feedback!

Visit [HTTP://SURVEY.ULTA.COM](http://SURVEY.ULTA.COM)

or text SURVEY to 95637 to receive the link and agree to receive up to 2 autodialed marketing messages from Ulta Beauty to the number used.

Consent is not a condition of purchase. Reply HELP for help to 95637. Standard message and data

rates may apply. View Mobile Terms and Conditions  
and Privacy Policy at <http://ulta.com/smshelp>



911011033026202917

SOLD ITEM COUNT = 2

PLEASE RETAIN RECEIPT FOR RETURNS

CHECK US OUT ON-LINE AT

[WWW.ULTA.COM](http://WWW.ULTA.COM)

GIFT CARDS- PERFECT FOR ALL OCCASIONS

REDEEMABLE AT ULTA STORES AND ON-LINE

GUEST COPY

---

Exhibit 13

Walmart, Inc. Receipts

Gerry Mclean

Give us feedback @ survey.walmart.com  
Thank you! ID #:7P3UD9S)30U

**Walmart** \*

412-788-9079 Mgr:JOHN  
250 SUMMIT PARK DR  
PITTSBURGH PA 15275

ST# 02300	OP# 000136	LEV 12	TR# 01562
LAH HS LOCK	007124927674	3.97	X
LAH BST SPRY	007124927453	3.97	X
MNE RIO PWD	007001802272	9.98	X
GDY CMB LFT	004145724627	2.88	X ✓
EQ UMN LAX	068113136061	4.74	N
EQ UMN LAX	068113136061	4.74	N
SH HARD NACL	007417038283	1.97	X
PRIN BAR DD	088884900595 F	1.98	N ✓
QST CC 1 BAR	088884900000 F	1.98	N ✓
BAR	078656015312 F	1.98	N ✓
SHAMPOOS	007124938767	10.97	X
KLX ML 3PK	003600050219	4.44	X ✓
KLX ML 3PK	003600050219	4.44	X ✓
CHRN 12 MR	003700079546	12.97	N ✓
LAYS	002840020068 F	2.68	N
ENG TOAST	007874211449 F	2.98	O
FACE MASK YO	071617448337	5.97	X
HALF HALF	003450063202 F	2.84	O

SUBTOTAL 85.48

TAX 1 7.000 \$ 3.41

TOTAL 88.89

DEBIT TEND 88.89

DEBIT CASH BACK 20.00

TOTAL DEBIT PURCHASE 108.89

CHANGE DUE 20.00

EFT DEBIT PAY FROM PRIMARY

88.89 PURCHASE

20.00 CASH BACK

108.89 TOTAL PURCHASE

*\$ 30.67*

US DEBIT \*\*\*\* \* 8292 I 5

REF # 025500679027

NETWORK ID. 0090 APPR CODE 002014

US DEBIT

AID A0000000980840

AAC 55D095E4629C2AFD

TERMINAL # SC010377

09/11/20 08:37:59

# ITEMS SOLD 18

TC# 8238 8022 8779 9593 8836

*A 30 Store*



Low Prices You Can Trust. Every Day.

09/11/20 08:38:04

Gerry McLean

Give us feedback @ survey.walmart.com  
Thank you! ID #:7P9WT5SX2P7

**Walmart** \*

412-788-9079 Mgr: JOHN  
250 SUMMIT PARK DR  
PITTSBURGH PA 15275

ST# 02300	OP# 009044	TE# 44	TR# 01232
LED BULBS	004316835558		10.94 X
LED BULBS	004316835558		10.94 X
MASKS	086000379423		1.24 N
MASKS	086000379423		1.24 N
5PK MASK	088377104776		9.97 X
MOIST BAR HS	071722610139		2.47 X
GB ULT TRL	004116706629		0.97 X
USB WAL PLTE	084470208050		12.97 X
	SUBTOTAL		50.74
TAX 1	7.000 %		3.38
	TOTAL		54.12
	DEBIT TEND		54.12
	CHANGE DUE		0.00

EFT DEBIT PAY FROM PRIMARY

54.12 TOTAL PURCHASE

US DEBIT \*\*\*\* \* 8292 I 5

REF # 027200779700

NETWORK ID. 0090 APPR CODE 194368

US DEBIT

AID A0000000980840

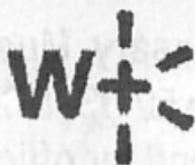
AAC 2CC7B1C9CD080954

TERMINAL # SC010760

09/28/20 09:52:46

# ITEMS SOLD 8

TC# 5585 5945 5371 1513 7579



**Introducing Walmart+**

Join today at [walmart.com/plus](http://walmart.com/plus)

Low Prices You Can Trust. Every Day.

09/28/20 09:52:50

Exhibit 14

Pennsylvania Dept. of Health, *Order of the Secretary of the Pennsylvania Department of Health Directing Public Health Safety Measures for Businesses Permitted to Maintain In-person Operations* (April 15, 2020)



## Order of the Secretary of the Pennsylvania Department of Health Directing Public Health Safety Measures for Businesses Permitted to Maintain In-person Operations

The 2019 novel coronavirus (COVID-19) is a contagious disease that is rapidly spreading from person to person in the Commonwealth of Pennsylvania. COVID-19 can be transmitted from people who are infected with the virus even if they are asymptomatic or their symptoms are mild, such as a cough. Additionally, exposure is possible by touching a surface or object that has the virus on it and then touching one's mouth, nose, or eyes.

COVID-19 is a threat to the public's health, for which the Secretary of Health may order general control measures, including, but not limited to, closure, isolation, and quarantine. This authority is granted to the Secretary of Health pursuant to Pennsylvania law. *See* Section 5 of the Disease Prevention and Control Law, 35 P.S. §§ 521.1, 521.5; sections 2102 and 2106 of the Administrative Code of 1929, 71 P.S. §§ 532, 536; and the Department of Health's (Department's) regulations at 28 Pa. Code §§ 27.60-27.68 (relating to disease control measures; isolation; quarantine; movement of persons subject to isolation or quarantine; and release from isolation and quarantine). Particularly, the Secretary has the authority to take any disease control measure appropriate to protect the public from the spread of infectious disease. *See* 35 P.S. § 521.5; 71 P.S. §§ 532(a), 1402(a); 28 Pa. Code § 28.60.

Recognizing that certain life-sustaining businesses in the Commonwealth must remain open despite the need for strong mitigation to slow the spread of the virus, I am ordering certain actions to be taken by employers and their employees to protect their health and lives, the health and lives of their families, and the health and lives of the residents of the Commonwealth who depend upon their services. Special consideration is required to protect not only customers, but the workers needed to run and operate these establishments.

As cleaning, disinfecting, and other maintenance and security services performed by building service employees are critical to protecting the public health by reducing COVID-19 infection in the Commonwealth, I previously directed building safety measures in an Order that went into effect at 12:01 a.m. on April 6, 2020. Similarly, based upon the manner of COVID-19's continued and extensive spread in the Commonwealth and in the world, and its danger to Pennsylvanians, I have determined that an additional appropriate disease control measure is the further direction of safety measures for all employees and visitors at life-sustaining businesses that have remained open during the COVID-19 disaster emergency.

Accordingly, on this date, April 15, 2020, to protect the public from the spread of COVID-19, I hereby order:

- A. A business that is authorized to maintain in-person operations, other than health care providers, pursuant to the Orders that the Governor and I issued on March 19, 2020, as subsequently amended, shall implement, as applicable, the following social distancing, mitigation, and cleaning protocols:
- (1) in addition to maintaining pre-existing cleaning protocols established in the business, as specified in paragraph (2) below, clean and disinfect high-touch areas routinely in accordance with guidelines issued by the Centers for Disease Control and Prevention (CDC), in spaces that are accessible to customers, tenants, or other individuals;
  - (2) maintain pre-existing cleaning protocols established by the business for all other areas of the building;
  - (3) establish protocols for execution upon discovery that the business has been exposed to a person who is a probable or confirmed case of COVID-19, including:
    - a. close off areas visited by the person who is a probable or confirmed case of COVID-19. Open outside doors and windows and use ventilation fans to increase air circulation in the area. Wait a minimum of 24 hours, or as long as practical, before beginning cleaning and disinfection. Cleaning staff should clean and disinfect all areas such as offices, bathrooms, common areas including but not limited to employee break rooms, conference or training rooms and dining facilities, shared electronic equipment like tablets, touch screens, keyboards, remote controls, and ATM machines used by the ill person, focusing especially on frequently touched areas;
    - b. identify employees that were in close contact (within about 6 feet for about 10 minutes) with a person with a probable or confirmed case of COVID-19 from the period 48 hours before symptom onset to the time at which the patient isolated;
      - i. If the employee remains asymptomatic, the person should adhere to the practices set out by the CDC in its April 8, 2020 Interim Guidance for Implementing Safety Practice for Critical Infrastructure Workers Who May Have Had Exposure to a Person with Suspected or Confirmed COVID-19;
      - ii. If the employee becomes sick during the work day, the person should be sent home immediately. Surfaces in the employee's workspace should be cleaned and disinfected. Information on other employees who had contact with the ill employee during the time the employee had symptoms

and 48 hours prior to symptoms should be compiled. Others at the workplace with close contact within 6 feet of the employee during this time would be considered exposed;

- iii. Promptly notify employees who were close contacts of any known exposure to COVID-19 at the business premises, consistent with applicable confidentiality laws;
  - iv. ensure that the business has a sufficient number of employees to perform the above protocols effectively and timely;
- c. implement temperature screening before an employee enters the business, prior to the start of each shift or, for employees who do not work shifts, before the employee starts work, and send employees home that have an elevated temperature or fever of 100.4 degrees Fahrenheit or higher. Ensure employees practice social distancing while waiting to have temperatures screened;
  - d. employees who have symptoms (*i.e.*, fever, cough, or shortness of breath) should notify their supervisor and stay home;
  - e. sick employees should follow CDC-recommended steps. Employees should not return to work until the CDC criteria to discontinue home isolation are met, in consultation with healthcare providers and state and local health departments. Employers are encouraged to implement liberal paid time off for employees who do not return to work as set forth above.
- (4) stagger work start and stop times for employees when practicable to prevent gatherings of large groups entering or leaving the premises at the same time;
  - (5) provide sufficient amount of space for employees to have breaks and meals while maintaining a social distance of 6 feet, while arranging seating to have employees facing forward and not across from each other in eating and break settings;
  - (6) stagger employee break times to reduce the number of employees on break at any given time so that appropriate social distancing of at least 6 feet may be followed;
  - (7) limit persons in employee common areas (such as locker or break rooms, dining facilities, training or conference rooms) at any one time to the number of employees that can maintain a social distance of 6 feet;

- (8) conduct meetings and trainings virtually (*i.e.*, by phone or through the internet). If a meeting must be held in person, limit the meeting to the fewest number of employees possible, not to exceed 10 employees at one time, and maintain a social distance of 6 feet;
- (9) provide employees access to regular handwashing with soap, hand sanitizer, and disinfectant wipes and ensure that common areas (including but not limited to break rooms, locker rooms, dining facilities, rest rooms, conference or training rooms) are cleaned on a regular basis, including between any shifts;
- (10) provide masks for employees to wear during their time at the business, and make it a mandatory requirement to wear masks while on the work site, except to the extent an employee is using break time to eat or drink, in accordance with the guidance from the Department of Health and the CDC. Employers may approve masks obtained or made by employees in accordance with Department of Health guidance;
- (11) ensure that the facility has a sufficient number of employees to perform all measures listed effectively and in a manner that ensures the safety of the public and employees;
- (12) ensure that the facility has a sufficient number of personnel to control access, maintain order, and enforce social distancing of at least 6 feet;
- (13) prohibit non-essential visitors from entering the premises of the business; and
- (14) ensure that all employees are made aware of these required procedures by communicating them, either orally or in writing, in their native or preferred language, as well as in English or by a methodology that allows them to understand.

B. In addition to the above, the following measures apply to businesses, other than health care providers, that serve the public within a building or a defined area:

- (1) where feasible, businesses should conduct business with the public by appointment only and to the extent that this is not feasible, businesses must limit occupancy to no greater than 50% of the number stated on the applicable certificate of occupancy at any given time, as necessary to reduce crowding in the business, and must maintain a social distance of 6 feet at check-out and counter lines, and must place signage throughout each site to mandate social distancing for both customers and employees;

- (2) based on the building size and number of employees, alter hours of business so that the business has sufficient time to clean or to restock or both;
- (3) install shields or other barriers at registers and check-out areas to physically separate cashiers and customers or take other measures to ensure social distancing of customers from check-out personnel, or close lines to maintain a social distance between of 6 feet between lines;
- (4) encourage use of online ordering by providing delivery or pick-up options;
- (5) designate a specific time for high-risk and elderly persons to use the business at least once every week if there is a continuing in-person customer-facing component;
- (6) require all customers to wear masks while on premises, and deny entry to individuals not wearing masks, unless the business is providing medication, medical supplies, or food, in which case the business must provide alternative methods of pick-up or delivery of such goods; however, individuals who cannot wear a mask due to a medical condition (including children under the age of 2 years per CDC guidance) may enter the premises and are not required to provide documentation of such medical condition;
- (7) in businesses with multiple check-out lines, only use every other register, or fewer. After every hour, rotate customers and employees to the previously closed registers. Clean the previously open registers and the surrounding area, including credit card machines, following each rotation;
- (8) schedule handwashing breaks for employees at least every hour; and
- (9) where carts and handbaskets are available for customers' use, assign an employee to wipe down carts and handbaskets before they become available to each customer entering the premises.

This Order shall take effect immediately and be enforceable as of 8:00 p.m. on April 19, 2020.



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Rachel Levine, MD  
Secretary of Health

Exhibit 15

Pennsylvania Dept. of Health, *Order of the Secretary of  
Pennsylvania Department of Health Requiring Universal Face  
Coverings (July 1, 2020)*

## Order of the Secretary of the Pennsylvania Department of Health Requiring Universal Face Coverings

COVID-19 is a contagious disease that is rapidly spreading from person to person. People infected are capable of exposing others to COVID-19 even if their symptoms are mild, such as a cough, or even if they are asymptomatic. Additionally, exposure is possible by touching a surface or object that has the virus on it and then touching one's mouth, nose, or eyes. Symptoms of COVID-19 may include fever, cough, shortness of breath, chills, repeated shaking with chills, muscle pain, headache, sore throat, and new loss of taste or smell. Early symptoms may also include chills, body aches, sore throat, headache, diarrhea, nausea or vomiting, and runny nose. Older adults and people who have serious chronic medical conditions are at a higher risk for serious illness.

The first cases of COVID-19 were reported in the United States in January 2020. Since then, multiple areas of the United States have experienced "community spread" of COVID-19, meaning that the illness is being transmitted through unknown contact, and not from contacts with known cases. On March 6, 2020, after the first cases of COVID-19 in the Commonwealth of Pennsylvania were confirmed, the Governor issued a Proclamation of Disaster Emergency. Since that date, the number of positive cases has continued to rise, and community spread has continued in the Commonwealth as well. Case counts rapidly increased throughout the Commonwealth in March and April, 2020. As of July 1, 2020, every county in the Commonwealth has been affected, the number of cases is 87,242, and 6,687 individuals have died from COVID-19.

In order to slow the spread and protect the people of the Commonwealth, the Governor and I issued Orders on March 19, 2020, closing all Commonwealth businesses that are not life sustaining. *See Order of the Governor of the Commonwealth of Pennsylvania Regarding the Closure of All Businesses That Are Not Life Sustaining*, as amended; *Order of the Secretary of the Pennsylvania Department of Health Regarding the Closure of All Businesses That Are Not Life Sustaining*, as amended. On April 1, 2020, the Governor and I issued Orders directing all individuals in Pennsylvania to stay at home. *See Order of the Governor of the Commonwealth of Pennsylvania for Individuals to Stay at Home*, as amended; *Order of the Secretary of the Pennsylvania Department of Health to Stay at Home*, as amended.

In addition, I issued an Order on April 15, 2020, requiring mitigation measures to be applied at businesses that are permitted to engage in in-person operations, including a requirement that all customers wear masks while on premises of businesses that serve the public within a building or a defined area and directs businesses to deny entry to individuals not wearing masks, unless the business is providing medication, medical supplies, or food, in which case the business must provide alternative methods of pick-up or delivery of such goods. Individuals who cannot wear a mask due to a medical condition (including children under the age of 2 years per CDC guidance) are permitted to enter the premises and are not

required to provide documentation of such medical condition. *See Order of the Secretary of the Pennsylvania Department of Health Directing Public Health Safety Measures for Businesses Permitted to Maintain In-person Operations.*

Those mitigation efforts slowed the spread of the disease, protected our hospitals from being overwhelmed, and enabled our hospitals to care for our ill residents. Accordingly, in Orders on May 7, 2020, the Governor and I suspended restrictions for certain areas instituted in the orders on March 19, 2020, as amended, and April 1, 2020, as amended. *See Order of the Governor of the Commonwealth of Pennsylvania for Limited Opening of Business, Lifting of Stay at Home Requirements, and Continued Aggressive Mitigation Efforts, as amended; Order of the Secretary of the Pennsylvania Department of Health for a Limited Opening of Businesses, Lifting of Stay Home Requirements and Continued Aggressive Mitigation Efforts, as amended.*

These mitigation strategies, practiced by all persons in the Commonwealth, have been successful in slowing the spread of the virus, and have allowed the phased and considered reopening of the Commonwealth, *see Order of the Governor of the Commonwealth of Pennsylvania for the Continued Reopening of the Commonwealth* of May 27, 2020, as amended; *Order of the Secretary for the Continued Reopening of the Commonwealth* of May 27, 2020, as amended. Person-to-person spread does continue however, and with the reopening, the Commonwealth is beginning to see increases in new cases. Mindful of the need to slow this increase, in order to avoid the types of stringent Commonwealth-wide mitigation strategies that were discontinued a short time ago, and in order to avoid the resurgence that is overwhelming the health care systems and public health systems in other states, I am ordering that all persons in the Commonwealth wear face coverings in accordance with this Order. Face coverings can decrease the spread of respiratory droplets from people. *See* <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/cloth-face-cover-guidance.html#recent-studies>. When used in public settings, face coverings will work to reduce the spread of COVID-19 in the Commonwealth.

COVID-19 is a threat to the public's health, for which the Secretary of Health may order general control measures, including, but not limited to, closure, isolation, and quarantine. This authority is granted to the Secretary of Health pursuant to Pennsylvania law. *See* section 5 of the Disease Prevention and Control Law, 35 P.S. § 521.5; sections 2102(a) and 2106 of the Administrative Code of 1929, 71 P.S. §§ 532(a), and 536; and the Department of Health's regulations at 28 Pa. Code §§ 27.60-27.68 (relating to disease control measures; isolation; quarantine; movement of persons subject to isolation or quarantine; and release from isolation and quarantine). Particularly, the Department of Health has the authority to take any disease control measure appropriate to protect the public from the spread of infectious disease. *See* 35 P.S. § 521.5; 71 P.S. § 532(a), and 1403(a); 28 Pa. Code § 27.60.

Accordingly, on this date, July 1, 2020, to protect the public from the spread of COVID-19, I hereby order:

## Section 1: Face Coverings Defined

“Face covering” means a covering of the nose and mouth that is secured to the head with ties, straps, or loops over the ears or is wrapped around the lower face. A “face covering” can be made of a variety of synthetic or natural fabrics, including cotton, silk, or linen. For purposes of this order, a face covering includes a plastic face shield that covers the nose and mouth. “Face coverings” may be factory-made, sewn by hand, or be improvised from household items, including but not limited to, scarfs, bandanas, t-shirts, sweatshirts, or towels. While procedural and surgical masks intended for healthcare providers and first responders meet these requirements, such as N95 respirators, these specialized masks should be reserved for appropriate occupational and health care settings.

## Section 2: Face Coverings Required

Except as provided in Section 3, individuals are required to wear face coverings if they are:

- A. outdoors and unable to consistently maintain a distance of six feet from individuals who are not members of their household;
- B. in any indoor location where members of the public are generally permitted;
- C. waiting for, riding on, driving, or operating public transportation or paratransit or while in a taxi, private car service or ride-sharing vehicle;
- D. obtaining services from the healthcare sector in settings including, but not limited to, a hospital, pharmacy, medical clinic, laboratory, physician or dental office, veterinary clinic, or blood bank; or
- E. engaged in work, whether at the workplace or performing work off-site, when interacting in-person with any member of the public, working in any space visited by members of the public, working in any space where food is prepared or packaged for sale or distribution to others, working in or walking through common areas, or in any room or enclosed area where other people, except for members of the person’s own household or residence, are present when unable to physically distance.

## Section 3: Exceptions to Face Covering Requirement

- A. The following are exceptions to the face covering requirement in Section 2:
  - i. Individuals who cannot wear a mask due to a medical condition, including those with respiratory issues that impede breathing, mental health condition, or disability;

- ii. Individuals for whom wearing a mask while working would create an unsafe condition in which to operate equipment or execute a task as determined by local, state, or federal regulators or workplace safety guidelines;
  - iii. Individuals who would be unable to remove a mask without assistance;
  - iv. Individuals who are under two years of age;
  - v. Individuals who are communicating or seeking to communicate with someone who is hearing-impaired or has another disability, where the ability to see the mouth is essential for communication;
- B. Individuals are not required to show documentation that an exception applies.

Section 4: Prior Orders

This Order is intended to be read in concert with my Order Relating to Public Health Safety Measures for Businesses Permitted to Maintain In-person Operations, dated April 15, 2020, and with the Governor's and my Orders for the Continued Reopening of the Commonwealth, dated May 27, 2020.

Section 5: Effective Date

This Order is effective immediately and will remain in effect until further notice.



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Rachel Levine, MD  
Secretary of Health