
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1258 Session of
2020

INTRODUCED BY FONTANA, A. WILLIAMS, BREWSTER, DINNIMAN, COSTA,
MASTRIANO AND BLAKE, AUGUST 18, 2020

REFERRED TO FINANCE, AUGUST 18, 2020

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," in sales and use tax, further providing for
11 exclusions from tax.

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

14 Section 1. Section 204 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, is amended by
16 adding a clause to read:

17 Section 204. Exclusions from Tax.--The tax imposed by
18 section 202 shall not be imposed upon any of the following:

19 * * *

20 (74) The sale at retail to or use of the following items
21 necessitated by a disaster emergency, as defined in 35 Pa.C.S. §
22 7102 (relating to definitions), and the sale or use of which

1 takes place during the period when there is a declaration of
2 disaster emergency under 35 Pa.C.S. § 7301(c) (relating to
3 general authority of Governor):

4 (i) Business supplies and equipment necessary for the
5 personal protection of employees and the public, including:

6 (A) Plastic or plexiglass used for the construction and
7 installation of barriers to protect employees from exposure to
8 customers.

9 (B) Facial masks.

10 (C) Gloves, including those made of latex or other materials
11 necessary for the personal protection of the employee from the
12 spread of communicable diseases.

13 (D) Clothing and accessories, if needed, for the partial or
14 full coverage of the employee in addition to facial coverage.

15 (ii) Masks or materials used for the construction of masks
16 to be used by consumers for personal protection in public,
17 including:

18 (A) Handkerchiefs and bandanas.

19 (B) Fabric.

20 (C) Hair goods and notions.

21 (D) Elastic bands, ribbon or cord.

22 (iii) Items purchased by consumers for personal protection
23 from communicable diseases when in public, including:

24 (A) Facial masks.

25 (B) Gloves, including those made of latex or other materials
26 necessary for the personal protection.

27 (C) Clothing and accessories needed for the partial or full
28 coverage of the person in addition to facial coverage.

29 (iv) Soaps, detergents, hand sanitizer, disinfecting wipes,
30 sprays and liquids.

1 Section 2. This act shall take effect immediately.