
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1596 Session of
2025

INTRODUCED BY FLOOD, FREEMAN, BERNSTINE, BURGOS, MAKO, NEILSON,
OLSOMMER AND D. WILLIAMS, JUNE 11, 2025

REFERRED TO COMMITTEE ON FINANCE, JUNE 11, 2025

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(58) of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended
16 and the section is amended by 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 (58) The sale at retail or use of a personal computer, a
21 tablet, a personal digital assistant, a peripheral device or an
22 Internet access device, or a service contract or single-user

1 licensed software purchased in conjunction with a personal
2 computer, tablet, personal digital assistant, peripheral device
3 or Internet access device, with a sales price of not more than
4 one thousand five hundred dollars (\$1,500), during the exclusion
5 period by an individual purchaser for nonbusiness use. The
6 exclusion does not include a sale at retail or use of, leasing,
7 rental or repair of a personal computer, tablet, personal
8 digital assistant, peripheral device or Internet access device;
9 mainframe computers; network servers; local area network hubs;
10 routers and network cabling; network operating systems;
11 multiple-user licensed software; minicomputers; [hand-held
12 computers; personal digital assistants without Internet access;]
13 hardware word processors; graphical calculators; video game
14 consoles; telephones; digital cameras; pagers; compact discs
15 encoded with music or movies; and digital versatile discs
16 encoded with music or movies. For purposes of this clause, the
17 phrase "exclusion period" means the period of time from [August
18 5, 2001, to and including August 12, 2001, and from February 17,
19 2002, to and including February 24, 2002.] the first Saturday in
20 August to and including the third Saturday in August. For
21 purposes of this clause, "purchaser" means an individual who
22 places an order and pays the purchase price by cash or credit
23 during the exclusion period even if delivery takes place after
24 the exclusion period.

25 * * *

26 (77) The sale at retail or use of school supplies during the
27 exclusion period for nonbusiness purposes. For the purposes of
28 this clause:

29 (i) The following terms or phrases shall have the following
30 meanings:

1 "Art supplies" shall mean clay and glazes, paints,
2 paintbrushes, sketch and drawing pads and watercolors.

3 "Exclusion period" shall mean the first Saturday in August to
4 and including the third Saturday in August.

5 "Instructional materials" shall mean reference books,
6 reference maps and globes, textbooks and workbooks.

7 "School supplies" shall mean items such as book bags, pens,
8 pencils, pencil sharpeners, markers, highlighters, erasers,
9 crayons, blackboard chalk, notebooks, binders, folders, paper,
10 index cards, glue, tape, rulers, scissors, staplers, staples,
11 paper clips, printer ink, calculators, compasses, protractors,
12 lunch boxes, school supply boxes, personal organizers, art
13 supplies, clipboards, dry erase markers, sticky notes, bulletin
14 board paper, educational posters and games and instructional
15 materials with a sales price of fifty dollars (\$50) or less per
16 item.

17 (ii) The department may promulgate regulations to include
18 other similar items in the definitions of "art supplies,"
19 "instructional materials" and "school supplies" under this
20 clause.

21 Section 2. This act shall take effect immediately.