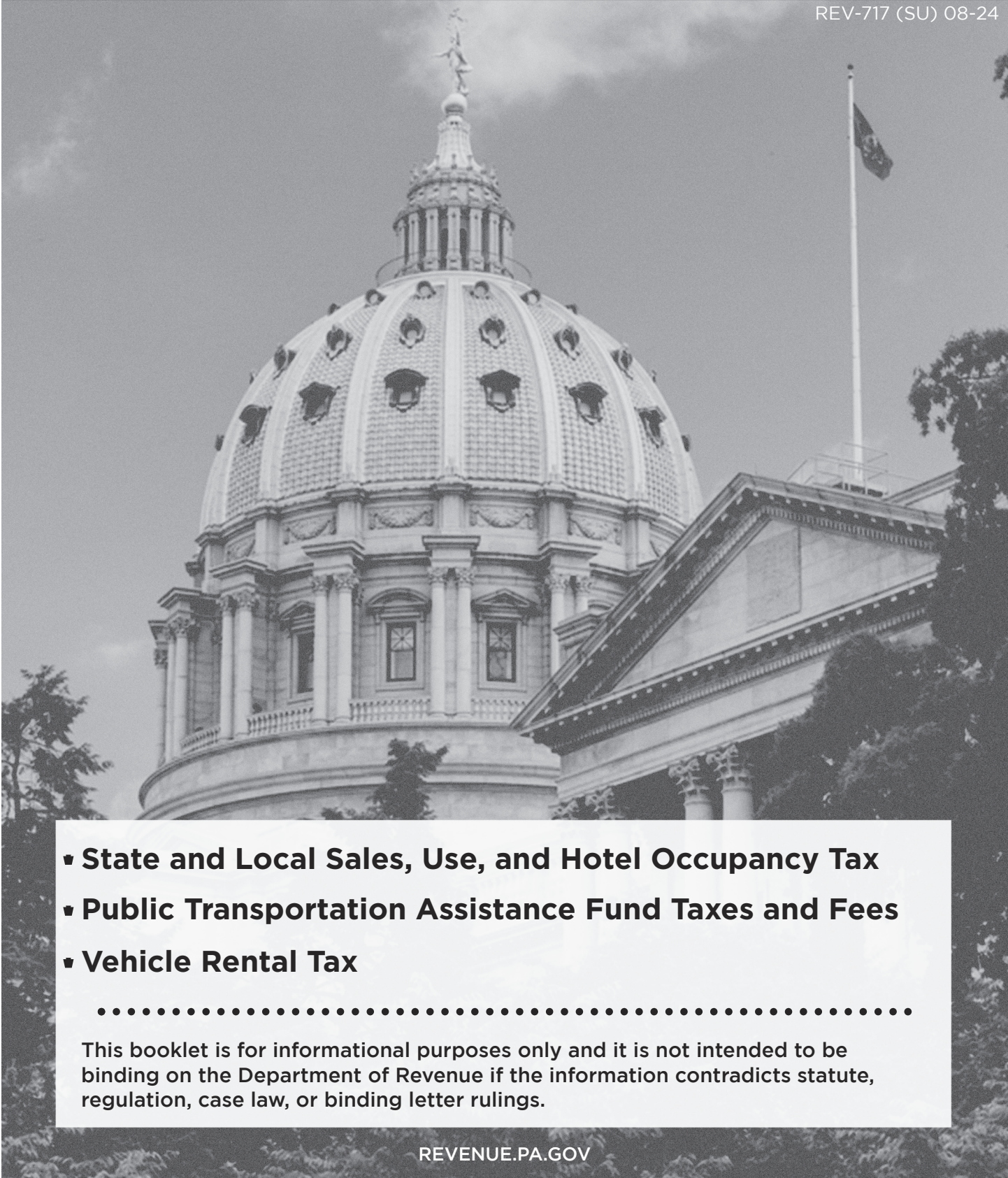


# RETAILER'S INFORMATION

REV-717 (SU) 08-24



- **State and Local Sales, Use, and Hotel Occupancy Tax**
- **Public Transportation Assistance Fund Taxes and Fees**
- **Vehicle Rental Tax**

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This booklet is for informational purposes only and it is not intended to be binding on the Department of Revenue if the information contradicts statute, regulation, case law, or binding letter rulings.

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## CUSTOMER SERVICE AND TAXPAYER ASSISTANCE

### General Information

Online Customer Service Center .....	<a href="http://revenue.pa.gov">revenue.pa.gov</a>
Customer Experience Center (including sales taxability questions) .....	717-787-1064
For district office locations and contact information .....	<a href="http://revenue.pa.gov/offices">revenue.pa.gov/offices</a>
Services for Taxpayers with Special Hearing and/or Speaking Needs: Dial 711 to use the Telecommunications Relay Service (TRS), a text-based telephone option.	

### Electronic Filing

Online Filing – myPATH .....	<a href="http://mypath.pa.gov">mypath.pa.gov</a>
Telephone Filing – TeleFile .....	1-800-748-8299

### Forms Ordering

All forms mentioned in this booklet are available on the department’s website for download at [revenue.pa.gov](http://revenue.pa.gov) or from our 24-hour Forms Ordering Message Service by calling 1-800-362-2050.

Taxpayers may also request tax forms by writing to:

**PA DEPARTMENT OF REVENUE  
TAX FORMS SERVICE UNIT  
1854 BROOKWOOD ST  
HARRISBURG PA 17128-0510**

Rules and Regulations .....	<a href="http://pacodeandbulletin.gov">pacodeandbulletin.gov</a>
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## PERSONS REQUIRED TO BE LICENSED

### SALES, USE, AND HOTEL OCCUPANCY TAXES (61 PA. CODE § 34.1)

Every person, association, fiduciary, partnership, corporation, or other entity making taxable sales of tangible personal property or services must obtain a Sales Tax license. This includes out-of-state retailers who make more than \$100,000 of gross sales into Pennsylvania in the previous calendar year. For more information on Pennsylvania Sales Tax nexus, please visit [revenue.pa.gov](http://revenue.pa.gov). Sales include leasing or renting of tangible personal property and the rental of hotel or motel rooms. Failure to be licensed may subject the seller to a fine. Entities which make taxable purchases but did not pay sales tax upon purchase should report and pay use tax directly to the department by visiting [mypath.pa.gov](http://mypath.pa.gov).

### PUBLIC TRANSPORTATION ASSISTANCE FUND TAXES AND FEES (PTA) (61 PA. CODE § 47.19)

Every person, association, fiduciary, partnership, corporation, or other entity selling new tires for highway use, or renting, or leasing of motor vehicles must obtain a separate license. Failure to do so may subject the seller to a fine. Entities leasing motor vehicles from nonregistered vendors should report tax directly to the department.

## HOW TO OBTAIN A LICENSE

Prior to making taxable sales, rentals or leases, one must apply for a license with the PA Department of Revenue. Registration for Sales, Use, and Hotel Occupancy Tax, Public Transportation Assistance Fund Taxes and Fees, and Vehicle Rental Tax can be completed by visiting the Pennsylvania Online Business Tax Registration service at [mypath.pa.gov](http://mypath.pa.gov).

If more than one place of business is maintained in Pennsylvania, a copy of the license must be displayed at each location. All applicants must have filed all required PA tax returns and paid all PA taxes or the license will not be issued or renewed. Sales, Use, and Hotel Occupancy licenses are renewed automatically every five years provided there are no outstanding filing obligations or tax liabilities.

## COLLECTION OF TAX (72 P.S. § 7237)

Taxes and fees must be collected at the time of sale, unless the sale is on credit. Taxes and fees on credit sales must be remitted within 30 days of the date of sale. A seller is liable for reporting and remitting taxes and fees with the tax return covering the period in which either a taxable sale was made, or the tax or fee should have been collected. The seller may be assessed for failure to collect taxes and fees, plus charges for appropriate interest and penalties.

## PAYMENT OF TAXES AND FEES ON VEHICLES (61 Pa. Code § 31.41, et seq.)

Sales tax is due and payable at the time of application for Certificate of Title or Registration upon the sale or use of a motor vehicle, trailer, or semi-trailer. The lease or rental of a motor vehicle is subject to sales tax and the Public Transportation Assistance Fund Taxes and Fees. These taxes and fees must be reported on the appropriate return, which must be filed with the PA Department of Revenue. (See Category 28 on Page 24.)

## SALES TAX PURCHASE PRICE (72 P.S. § 7201(G); 61 PA. CODE § 33.2)

Tax is to be collected on the full purchase price without any deduction on account of the cost of labor, shipping, handling, delivery, or installation. Separately stated charges for returnable containers are not subject to tax.

## TAX RATE (72 P.S. § 7202; 61 PA. CODE § 31.2, 61 PA. CODE § 60.16)

The 6 percent state Sales Tax is to be collected on every separate taxable sale in accordance with the tax table on Page 25. On taxable sales originating in a city or county that has imposed a local tax, a separate 1 or 2 percent local Sales and Use Tax is imposed. See chart on Page 25. Rates for Public Transportation Assistance Fund Taxes due on the lease of a motor vehicle are shown on Page 25.


## TAX RETURNS (72 P.S. § 7217)

The department offers three electronic filing options: myPATH, TeleFile, and third party vendors.

myPATH is an online filing option that allows taxpayers to file returns and payments electronically for free. Taxpayers may register by visiting [mypath.pa.gov](http://mypath.pa.gov).

TeleFile is a telephone filing system designed for taxpayers who do not have computer access. Pre-registration is not necessary to use TeleFile; however, you will be required to enter any two of the following identifiers: 8-digit Account ID Number, FEIN, or SSN, and the period ending date for the period you wish to file. TeleFile is toll-free and can be accessed 24 hours a day/7 days a week by calling 1-800-748-8299.

The department also has third party vendors who will provide e-filing software for those taxpayers who do not wish to use the department's e-filing options. A list of approved software vendors is available on the department's website at [revenue.pa.gov](http://revenue.pa.gov).

 **IMPORTANT:** PA-3 forms are NOT available for download from the internet and the use of other tax forms could result in non-filer notification and/or the misapplication of the tax payment.

## FILING FREQUENCIES

### MONTHLY RETURNS WITH PREPAYMENT OBLIGATIONS

#### ACCELERATED SALES TAX – AST LEVEL 1

Licensees whose actual tax liability is \$25,000, but less than \$100,000 per quarter, must pay 50 percent of the tax liability for the same month of the preceding calendar year or remit at least 50 percent of the actual tax liability required to be reported for the same month in the current year.

#### ACCELERATED SALES TAX – AST LEVEL 2

Licensees whose actual tax liability is \$100,000 or more per quarter, must pay 50 percent of the tax liability due for the same month of the preceding calendar year.

### PREPAYMENT DUE DATES

Prepayments are due by the 20th of the current month; returns and remaining liabilities for the period are due the 20th of the following month.

### MONTHLY RETURNS

Licensees whose actual tax liability is less than \$25,000, but greater than \$600 per quarter, must file monthly. Monthly returns are due the 20th day of the month following the end of each calendar month.

### QUARTERLY RETURNS

Licensees whose actual tax liability is less than \$600 per quarter, but greater than \$300 annually, must file quarterly. Quarterly returns are due the 20th day of the month following the end of each calendar quarter.

### SEMI-ANNUAL RETURNS

Licensees whose actual tax liability is \$300 or less annually, must file semi-annually. Semi-annual returns are due August 20th for the January to June period and February 20th for the July to December period.

## FILE ELECTRONICALLY

### myPATH ONLINE FILING

myPATH is an online portal that provides many self-service options such as registering a new tax account, accurately and securely filing returns, making payments, managing your accounts, and interacting with the department.



## REMITTANCE OF TAX PAYMENTS BY ELECTRONIC FUNDS TRANSFER (EFT) (72 P.S. § 9; 61 PA. CODE § 5.3)

This regulation requires taxpayers to remit payments of \$1,000 or more through Electronic Funds Transfer.

Failure to comply with the Electronic Funds Transfer remittance requirements may result in an assessment of a penalty equal to 3 percent of the total tax due, not to exceed \$500. The penalty may be imposed on all payments of \$1,000 or more that are not presented to the Department of Revenue by an approved payment method. If a business does not meet the \$1,000 threshold, it may voluntarily elect to participate in the program.



**NOTE:** All tax documents are still required to be filed even though the payments are made through EFT.

### EFT REQUIREMENT

If you meet the \$1,000 payment threshold, you are required to remit your payment electronically.

### ELECTRONIC PAYMENT METHODS

Taxpayers can choose one of the following electronic methods: Automated Clearing House (ACH) Debit, Automated Clearing House (ACH) Credit, or credit card. A convenience fee, which is based on the tax due, will be charged by the vendor for processing the credit card transaction. Credit card payments can be made by telephone or over the Internet. Visit the department's website at [revenue.pa.gov](http://revenue.pa.gov) for more information.

### DISCOUNT (72 P.S. § 7227)

The vendor discount for licensees for timely filed returns and payments is limited to the lesser of \$25 or 1 percent of tax collected for a monthly filer, \$75 or 1 percent of tax collected for a quarterly filer, and \$150 or 1 percent of tax collected for a semi-annual filer.

### LATE FILING (72 P.S. § 7265, 7266; 61 Pa. Code § 35.2)

No discount is granted on returns filed late. Interest and additions are to be added to late returns as follows:

### INTEREST

Effective January 1st of each year, the interest rate will be equal to the rate of interest established by the U.S. Secretary of Treasury. Interest rates can be obtained from form REV-1611. For any late payment of tax, interest is calculated on a daily basis using the following formula:

### INTEREST = TAX X DAYS LATE X DAILY INTEREST RATE



**NOTE:** The daily interest rate is derived by dividing the annual interest rate by 365 days.

### ADDITIONS

If any return is not filed by its due date, there is an addition of 5 percent of the tax due for each month or fraction of a month a proper return for the period remains unfiled, up to a maximum of 25 percent of the amount of tax for the period. In no case shall the addition be less than \$2.



**NOTE:** If the proper tax, interest and additions are not remitted, the department will make an assessment.

### USE TAX (72 P.S. § 7202; 61 PA. CODE § 31.7)

Use tax due by all sales tax licensees must be reported and paid on the Sales, Use, and Hotel Occupancy Tax Return.

No discount is allowed on use tax reported. Use tax is due upon the purchase price of any taxable tangible personal property or services on which no equivalent amount of sales tax was paid. The tax must be reported and paid with the first tax return filed following the first taxable use of the property or service. Use tax due by nonlicensees must be reported and paid within the first 20 days of the month following the month of the first taxable use in Pennsylvania. Payments and returns may be remitted by visiting [mypath.pa.gov](http://mypath.pa.gov).

Individuals' use tax liabilities may be reported annually on the PA Personal Income Tax Return (PA-40). Visit [revenue.pa.gov/usetax](http://revenue.pa.gov/usetax) for more information on use tax reporting responsibilities and options.

#### **PUBLIC TRANSPORTATION ASSISTANCE FUND TAXES AND FEES (PTA) (61 PA. CODE § 47.19)**

If the PTA taxes or fees have not been paid to a vendor, PTA licensees should report these taxes on Line 7 of the PTA Taxes and Fees Return (PA-4).

#### **LOCAL SALES, USE, OR HOTEL OCCUPANCY TAX (61 PA. CODE § 60.16)**

In addition to state Sales, Use, or Hotel Occupancy Taxes, a local sales, use, or hotel occupancy tax may also be imposed by a county of the Commonwealth or the City of Philadelphia. As of January 2010, only Allegheny County and the City of Philadelphia have imposed local taxes. This local tax only applies to sales originating in or the use of taxable property or services in a county or city that has imposed the tax. Sales of property delivered to an out-of-state location is not subject to the local tax. Vendors may voluntarily collect the local tax to relieve purchasers of the responsibility to report Use Tax. Vendors located in Allegheny County or the City of Philadelphia are required to collect the local tax. Volunteer collection is limited to vendors not located in Allegheny county or the City of Philadelphia.

#### **HOTEL OCCUPANCY TAX (72 PS § 7210; 61 PA. CODE § 38.1, 38.2)**

A 6 percent tax is imposed upon the rent paid for the occupancy of a room or rooms in a hotel within the Commonwealth. The term hotel is defined as a building or buildings in which the public may, for a consideration, obtain sleeping accommodations. The term hotel shall not include any charitable, educational, or religious summer camp for children, hospital, or nursing home. An additional 1 percent local Hotel Occupancy Tax is imposed on the occupancy of rooms in hotels within a county or city which imposes a local tax (See Page 26). The 6 percent and 1 percent Hotel Occupancy Taxes are in addition to any other room rental taxes imposed.

#### **EXEMPTIONS (61 PA. CODE § 38.2)**

After the completion of 30 consecutive days involving an occupancy of a room or rooms in a hotel, an occupant is

considered to be a permanent resident and is not required to pay hotel occupancy tax.

The occupancy of a room or rooms by an ambassador, minister or other diplomatic representative of a foreign government properly accredited by the U.S. Government is not subject to tax. The occupancy of a room or rooms by employees or representatives of the U.S. Government is subject to tax unless the employee is on official business, provides the required supervisory approved documentation and the rent is paid by the U.S. Government.

#### **BOOKING AGENTS**

A booking agent that facilitates the short-term booking of an occupancy on behalf of an operator located in Pennsylvania must now charge, collect and remit hotel occupancy tax on the "accommodation fee," which is an amount charged by the booking agent in excess of the discount room charge.

A 6 percent sales tax is imposed on the accommodation fee, or any other fee, charged by a booking agent who facilitates or collects payments for hotel accommodations on behalf of a hotel operator located in the Commonwealth. An additional 1 percent local sales tax is due on the accommodation fees for hotel bookings in Philadelphia and Allegheny Counties.

Booking agents are required to be registered for two licenses to collect hotel occupancy tax.

- a. If the booking agent does not already have a separate sales, use, and hotel occupancy tax license, it should obtain one using the Pennsylvania Online Business Tax Registration process at [mypath.pa.gov](http://mypath.pa.gov). The booking agent will need to obtain a sales, use, and hotel occupancy tax license before registering for a booking agent license.
- b. Upon receiving the sales, use, and hotel occupancy tax license, the next step is to register for the booking agent license. Complete the REV-1840 Hotel Booking Agent Registration Form to acquire the booking agent license. Upon completion of the registration form, email the form to [ra-btffregisfax@pa.gov](mailto:ra-btffregisfax@pa.gov) or fax to 717-787-3708.

For more detailed information on Hotel Occupancy Tax for Booking Agents please visit the department's website at [revenue.pa.gov](http://revenue.pa.gov).

#### **TAX EXEMPT SALES (72 P.S. § 7204)**

The following sales are not subject to tax:

- Services related to the cleaning or maintenance of a storage trap utilized by a food service or restaurant establishment to collect grease waste.
- The services of repairing, altering, mending, pressing, fitting, dyeing, laundering, dry cleaning, or cleaning wearing apparel including formal wear and shoes. Alterations on formal wear, when purchased in conjunction with the original formal wear purchase, are taxable.

- The services of laundering or dry cleaning of wearing apparel or household goods when performed by coin operated equipment.
- Residential use of steam; natural, manufactured, and bottled gas; fuel oil; electricity; basic telephone service and subscriber line charges.
- Gasoline on which Liquid Fuels or Fuel Use Tax is paid.
- Wrapping supplies when use is incidental to delivery of property.
- Kegs used to contain malt or brewed beverages as part of wrapping and packaging supplies
- Drugs or medical supplies (See Category 18, Page 19.)
- Coal
- Grocery store food
- Water
- Returnable corrugated boxes used to deliver snack food products when purchased by a manufacturer
- Wearing apparel, except formal apparel, sporting goods, and clothing and real or imitation fur articles
- Newspapers of general circulation that are qualified to carry a legal advertisement
- Caskets, burial vaults, and grave markers
- Flags of the United States and Pennsylvania
- Textbooks for use in schools
- Sales to the U.S. Government
- Sales to the Commonwealth and its instrumentalities or political subdivisions
- The sale at retail or use of services related to the setup, teardown, or maintenance of tangible personal property rented by an authority to exhibitors at the Pennsylvania Convention Center and the David L. Lawrence Convention Center.
- Property and services directly and predominately used in timbering operations when purchased by a company primarily engaged in the business of harvesting trees. Timbering does not include the harvesting of trees for clearing land for access roads.
- Sales for resale
- The transfer of property or rendition of services for direct use in: Dairying (61 Pa Code § 32.31), Farming (61 Pa Code § 32.33), Manufacturing (61 Pa Code § 32.32), Mining (61 Pa Code § 32.35), Printing (61 Pa Code § 32.36), Processing (61 Pa Code § 32.32) and Rendering a Public Utility Service (61 Pa Code § 32.34), except motor vehicles required to be registered. The sales at retail of motor vehicles required to be registered are subject to tax unless sold to a common carrier for direct use in rendering a public utility service.
- Certain sales and services to organizations qualifying as purely public charities which hold an exemption number prefixed by the number 75. These organizations do not qualify for exemption on purchases of materials, supplies, or equipment used in the construction, reconstruction, remodeling, repair, or maintenance of real estate, with the exception of materials and supplies used in the routine maintenance of real estate. The exemption does not apply to equipment used in performing routine maintenance of real estate, nor does the exemption apply to purchases for use in an unrelated trade or business.
  - SALES ON WHICH NO PUBLIC TRANSPORTATION ASSISTANCE FUND TAXES (PTA) AND FEES ARE TO BE COLLECTED (61 PA. CODE § 47.19)**  
New tires for highway use by a governmental entity, and leases and rentals of motor vehicles that qualify for a sales and use tax exemption are not subject to PTA Taxes or Fees.

### ADDITIONAL SERVICES SUBJECT TO TAX

Generally, the services described below are subject to state and local sales or use tax unless otherwise exempt. These services are presumed to be subject to PA sales or use tax if the delivery or benefit of the service occurs in Pennsylvania. Use tax is due if the purchaser of the services does not pay sales tax to the vendor.

#### PRONOUNCEMENTS

Statements of Policy or Regulations on the services listed in A thru J have been published in the PA Bulletin. These can be obtained by visiting [revenue.pa.gov](http://revenue.pa.gov).

- LOBBYING SERVICES (72 P.S. § 7201(k)(11), (o)(9); 61 Pa. Code § 60.6)**  
Services provided by a lobbyist as that term is defined under the Lobbying Registration and Regulation Act are subject to tax if the benefit or delivery of the service occurs in Pennsylvania.
- ADJUSTMENT, COLLECTION OR CREDIT REPORTING SERVICES (72 P.S. § 7201(k)(12), (o)(10); 61 Pa. Code §§ 60.10-.11)**  
Adjustment and collection services are taxable when the creditor is doing business in Pennsylvania and the debtor's address referred for adjustment or collection is also in the State. Moreover, credit reporting services are subject to tax when the information or report is delivered to or received at a location in the Commonwealth. Taxable services include, but are not limited to, services provided by adjustment bureaus or collection agencies, consumer or mercantile credit reporting bureaus, credit bureaus or agencies, credit clearinghouses or credit investigation services. However, the provision of credit card service with collection by a

central agency, debt counseling or adjustment services to individuals or billing or collection services provided by local exchange telephone companies are not taxable.

**c. SECRETARIAL OR EDITING SERVICES (72 P.S. § 7201(K)(13), (o)(11); 61 Pa. Code § 60.8)**

Services including, but not limited to, editing, letter writing, proofreading, resume writing, typing or word processing performed for a purchaser in Pennsylvania are taxable. Such taxable services do not include court reporting and stenographic services.

**d. EMPLOYMENT AGENCY SERVICES (72 P.S. § 7201(k)(15), (o)(13); 61 Pa. Code § 60.5)**

Employment agency services are taxable if the employee reports to work at a location in Pennsylvania or if the employee is assigned to work in Pennsylvania but reports to work at a location outside of the state. "Employment agency services" means the service of attempting to procure or procuring temporary or permanent employment for prospective employees or employers. Examples of such services include executive placement services or labor contractor employment agencies (other than farm labor).

**e. HELP SUPPLY SERVICES (72 P.S. § 7201(k)(15), (o)(13); 61 Pa. Code § 60.4)**

Help supply services are taxable if the delivery or use of the services occurs in Pennsylvania. "Help supply services" is the provision of an individual by a vendor to a purchaser when the individual is an employee of the vendor and is supervised by the purchaser. Examples of such services include those provided by labor and manpower pools, employee leasing services, office help supply services, temporary help services, usher services and modeling services. Farm labor services and human health-related services are not taxable help supply services.

**f. DISINFECTING OR PEST CONTROL SERVICES (72 P.S. § 7201(k)(14), (o)(12); 61 Pa. Code § 60.3)**

Disinfecting or pest control services are taxable when these services are performed on (1) real property that is located in Pennsylvania; (2) tangible personal property located in this Commonwealth unless it is delivered to a location outside of the Commonwealth, or (3) tangible personal property outside this Commonwealth and the property is delivered to a location in this Commonwealth. Disinfecting services are services to property that destroy or sanitize harmful microorganisms, including deodorizing. Pest control services are services to trees, shrubs, animals, buildings, and other property that neutralize, exterminate, trap, recover or prevent pests, including fumigation.

**g. BUILDING MAINTENANCE OR CLEANING SERVICES (72 P.S. § 7201(k)(14), (o)(12); 61 Pa. Code § 60.1)**

Building maintenance or cleaning services are subject to tax when performed in Pennsylvania; however, building repair services on buildings or other property that is permanently affixed to realty are nontaxable.

Building cleaning services are services that include the removal of dirt, dust, or grime on a building or inside of a building and the keeping of the building and its contents in a clean, neat, polished, or orderly appearance. Building maintenance services are routine and periodic services on a building that keep a building in a satisfactory operating condition. Example of building maintenance and cleaning services are janitorial services, office or interior building cleaning or maintenance, bulb maintenance, and acoustical tile cleaning services. Building repair services are any services that do not qualify as either building cleaning or building maintenance services.

**h. LAWN CARE SERVICES (72 P.S. § 7201(k)(17), (o)(15); 61 Pa. Code § 55.6)**

Lawn upkeep services performed in Pennsylvania are taxable. Lawn care services include but are not limited to, fertilizing; mowing; dethatching; applying herbicides, insecticides, or fungicides; and raking grass on lawns.

**i. SELF-STORAGE SERVICES (72 P.S. § 7201(k)(18), (o)(16); 61 Pa. Code § 60.12)**

The provision of a building, a room in a building, or a secured area within a building with a separate access for each purchaser for the storage of personal property is taxable if the self-storage is located in Pennsylvania. However, safe deposit boxes provided by financial institutions, storage in refrigerator or freezer units, storage in commercial warehouses, facilities for goods distribution and lockers in airports, bus stations, museums, and other public places are not taxable self-storage services.

**j. PREMIUM CABLE SERVICES (72 P.S. § 7201(m); 61 Pa. Code § 60.9)**

The sale or use of premium cable service delivered to a location in Pennsylvania is taxable. Additionally, the sale, rental or lease of television, audio or radio equipment for use in connection with premium or nonpremium cable service is subject to tax.

**k. CATERING SERVICES (72 P.S. § 7204(29); 61 Pa. Code § 60.7)**

The sale of food for consumption on or off the premises or on a "take-out" or "to-go" basis is taxable. In addition, rentals (silverware, tables, chairs, linens, decorations, etc.) that are used in



providing the service are not entitled to the resale exemption by the caterer. Further, charges for rentals to the customer are subject to tax, even if separately stated.

## **CONSTRUCTION CONTRACTS (61 PA CODE § 31.11 – 31.16)**

Generally, construction contractors are required to pay tax on all property (including materials, equipment, components and supplies) that is furnished and installed in the performance of construction activities.

A contractor may claim an exemption on property qualifying as “building machinery and equipment,” as defined under 72 P.S. § 7201(pp), that will be transferred pursuant to a construction contract with an exempt entity such as a purely public charity or a government entity.

The contractor must provide to the vendor an exemption certificate that identifies the exempt entity and includes the exemption number issued by the department. Additionally, the contractor must attach to the exemption certificate a list of the property claimed to qualify as “building machinery and equipment”.

## **EXEMPTION CERTIFICATES (72 P.S. § 7237; 61 PA CODE § 32.2)**

Properly completed exemption certificates, REV-1220, which provide a valid reason for exemption and are accepted in good faith, relieve the vendor from the collection of tax.

Exemption certificates are required to substantiate all exempt sales with the exception of the following:

- Unless otherwise stated, (1) sales to governmental entities, (2) sales of nontaxable tangible personal property or services, and (3) sales where delivery is required to be made outside of the Commonwealth. Documentary evidence must be retained by the seller on these transactions.

## **PETITION FOR REASSESSMENT OR REFUND (72 P.S. §§ 9702, 10003; 61 PA. CODE § 7.1, ET SEQ.)**

### **PETITIONS FOR REASSESSMENT**

Once a taxpayer has filed a return, the Pennsylvania Department of Revenue has three years to issue an assessment for any additional tax owed. In certain circumstances, such as fraud or a failure to file a return, the department may have a longer period of time to issue an assessment. Under Act 43 of 2017, the taxpayer has 60 days after the mailing date of the assessment to file a petition for reassessment with the Board of Appeals.

### **PETITIONS FOR REFUND**

A petition for refund may be submitted when a taxpayer believes tax has been overpaid. A taxpayer generally has three years from the date of payment to petition for a refund. In case of audits, the refund petition must be filed within six months of the mailing date of the notice of assessment, determination or settlement.

For more information regarding petition procedures, please visit the Board of Appeals Online Petition Center at [revenue.pa.gov/taxappeals](http://revenue.pa.gov/taxappeals).

## **PROPERTY PURCHASED WITH FOOD STAMPS (72 P.S. § 7204(46))**

The sale at retail or use of tangible personal property purchased with food stamps is exempt from tax in accordance with the Food Stamp Act of 1977, as amended.

## **VENDING MACHINE SALES (61 PA. CODE § 31.28)**

The vending machine sale of property, other than food and beverages, is taxed on each separate sale. Taxable food and beverages are taxed as follows: divide the gross receipts collected on taxable sales by 1.06 which results in the taxable sales amount. This taxable sales amount is multiplied by 0.06 to determine tax due. These figures should be inserted on the tax return.

## **BARBERS AND BEAUTICIANS (61 PA CODE § 58.6)**

Barbers and beauticians are required to pay tax on all purchases of equipment, materials or supplies, regardless whether the property is purchased for use in performance of services or for resale. If supplies are sold to a customer, the full 6 percent tax shall be charged and collected. The barber or beautician may take a “TPPR” (tax paid, purchase resold) credit on the credit line of the sales and use tax return for those purchases upon which tax was paid at the time of purchase and the item was resold. The TPPR block must be checked on the credit line of the tax return.

## **E-911 FEE**

The e-911 surcharge is a fee collected by retailers on each prepaid wireless telephone or prepaid telecommunication service sold. A prepaid wireless telecommunication service qualifies as prepaid cell phones, prepaid cell phone minutes/phone cards or any service that would reduce a customer’s prepaid account to complete a call. This surcharge is collected on each retail transaction regardless of whether the service or prepaid wireless telephone is purchased in person, by telephone, through the internet or by any other method. The prepaid e-911 surcharge is to be charged and collected by the retailer in addition to any other

charges or fees and is not to be included for purposes of calculating sales tax.

There will not be a separate return for the prepaid e-911 surcharge. It is to be reported on the PA-3, Sales, Use, & Hotel Occupancy Tax Form, which has been modified to include a separate line item to report the surcharge. Prepaid e-911 surcharges are to be collected by a seller and reported and remitted to the Department of Revenue with the same filing frequency and by the same due dates as a seller's sales/use tax returns. The seller may qualify for a discount, upon timely filing and payment in full on or before the sales tax due date.

For more information on the prepaid e-911 surcharge, visit the department's Online Customer Service Center at [revenue.pa.gov](http://revenue.pa.gov) or call 717-787-1064.

**KEYSTONE OPPORTUNITY ZONES  
(73 P.S. § 820.101, ET SEQ.)**

Keystone Opportunity Zones (KOZ), Keystone Opportunity Expansion Zones (KOEZ) and Keystone Opportunity Improvement Zones (KOIZ) have been established throughout the Commonwealth to encourage investment and development in areas designated as economically

distressed. The zone sales tax exemption is limited to tangible personal property and services exclusively used, consumed or utilized by qualified businesses in the zones. The exemption does not apply to motor vehicles, including special mobile equipment.

A construction contractor may make exempt purchases of taxable tangible personal property and services pursuant to a construction contract with a qualified business located within the zones.

A qualified business in a zone must have a sales tax exemption number, issued by the department on an annual basis, to claim the exemption when making otherwise taxable purchases.

Qualified businesses are required to complete a Pennsylvania Exemption Certificate (REV-1220) with the following information:

**LINE 4**

Purchaser is a "KOZ/KOEZ/KOIZ business holding exemption number 72-xxxxxx"; and

**LINE 7**

Other "Property or services are being purchased for use and consumption in a KOZ/KOEZ/KOIZ."

## LISTING OF TAXABLE AND EXEMPT PROPERTY

### DESCRIPTIONS

- T – Taxable
- NT – Nontaxable
- \* – Indicates change or clarification
- \*\* – Indicates new item

### 1. BOOKS AND STATIONARY

Tax is imposed on books, stationery and stationery supplies, including Bibles and religious publications sold by religious groups. Tax is imposed whether physically, electronically, or digitally delivered, streamed, or accessed.

- T – Bibles
- T – Comic books
- T – Crossword, game books
- T – Dictionaries
- T – E-books
- T – Greeting Cards
- T – Instruction books for needle-craft, embroidery, knitting, etc.
- NT – Mail order catalogues
- NT – Newspapers of general circulation qualified to carry a legal advertisement
- T – Periodicals and magazines not purchased by subscription
- NT – Periodicals and magazines purchased by subscription
- T – Photographs
- T – School supplies, except when sold directly to a school district or qualified nonprofit educational institution
- T – Subscription to access e-books
- NT – Textbooks, when sold by a school or an authorized book store
- T – Yearbooks

### 2. BUSINESS SUPPLIES AND EQUIPMENT

Generally, sales of business supplies and equipment used in construction, repair, etc., of real estate are taxable.

- T – Building materials, supplies and equipment used in construction, repair, etc., of real estate, except building machinery and equipment purchased by or for certain exempt entities
- T – Business forms such as invoices, order books, etc.
- T – Cash register receipt paper

- NT – Direct mail advertising materials, including calendars, matchbooks, etc.
- T – Display cases and merchandising equipment
- NT – Dry ice, when sold for internal packaging with the sale of property to others
- T – Fans
- T – Signs, circulars, show cards, and posters
- T – Vending machines and equipment
- NT – Wrapping supplies used in connection with the sale of products

### 3. CBD AND HEMP PRODUCTS

Cannabidiol (CBD) and hemp products are considered tangible personal property. These products are taxable unless they fall into a sales tax exemption category. Please note, this list is not a representation as to the legality of the products.

- NT – Clothing and Shoes
- NT – Edible
- NT – Gummies
- NT – Hemp Diapers
- NT – Inhaler
- NT – Nasal Spray
- NT – Oral Drops
- NT – Patch
- NT – Pills
- NT – Seed Milk
- NT – Tinctures
- NT – Superfood Supplement
- NT – Hemp Fuel (may be subject to alternative fuels)
- T – Rope
- T – CBD/Hemp mixed with beer
- T – CBD/Hemp to be vaped (also subject to Other Tobacco Tax)
- T – CBD/Hemp Flower for smoking
- T – Hemp Paper
- T – Hempcrete
- T – Liquid CBD/Hemp premixed with water
- T – Lotions and Creams
- T – Post Recovery Drink
- NT – Protein Powder
- T – Soap
- T – Sunscreen
- T – Supplement (Pets)

## 4. CLOTHING AND ACCESSORIES

Generally, clothing is nontaxable except the following: (1) Formal day or evening apparel; (2) Articles made of real, imitation or synthetic fur, where the fur is more than three times the value of the next most valuable component material; and (3) Sporting goods and clothing normally worn or used when engaged in sports (See Category 25 on Page 36).

- T – Accessories and ornamental wear
- NT – Aprons
- NT – Belts and suspenders
- T – Biking clothing
- NT – Boots and shoes, designed for everyday wear
- T – Bridal apparel and accessories
- NT – Compression clothing
- T – Corsages and boutonnieres
- T – Costumes – Halloween, Christmas, etc.
- NT – Dress shields
- NT – Face masks
- T – Formal clothing or clothing designed for formal functions and not normally worn except while attending a formal function, including mother of the bride dresses, flower girl dresses, tuxedos, dinner jackets, and formal ties.
- T – Fur, articles made of fur on hide or pelt, or any material imitative of fur, and articles of which fur, real, imitation or synthetic, is the component material of chief value; and fur trimmed articles, if the value of fur is more than three times the value of the next most valuable component material. Felt, wool or fabric is not taxable unless it resembles fur on the hide.
- NT – Garters and garter belts
- NT – Girdles
- T – Gloves, baseball, golf, racquet, etc.
- NT – Gloves, cloth and leather, for everyday wear
- NT – Gloves, gardening
- T – Gloves, sheepskin, fur, rubber
- T – Graduation caps and gowns
- NT – Gym suits
- T – Handkerchiefs
- NT – Headwear for everyday wear
- T – Helmets
- NT – Hosiery, pantyhose and peds
- NT – Hunting clothing, including camouflage and blaze orange
- NT – Leotards and tights
- NT – Leather wearing apparel

- NT – Lingerie
- NT – Maternity clothing for everyday wear
- NT – Neckwear, ties
- NT – Nightgowns
- T – Prom dresses
- NT – Rainwear
- NT – Receiving blankets
- NT – Repairing of wearing apparel
- T – Safety clothing
- NT – Scarves, for headwear and neckwear
- NT – Scout uniforms and camp clothes
- T – Sheepskin boots
- T – Sheepskin coats
- NT – Stockings, including support-hose
- NT – Suspenders
- T – Swimming Suits
- NT – T-shirts, imprinted
- T – Tuxedos
- T – Umbrellas
- NT – Underclothing
- NT – Work clothes, work uniforms
- NT – Yard goods (to make clothing)

## 5. COMPUTER HARDWARE, DIGITAL PRODUCTS, AND STREAMING SERVICES

Generally, tax is imposed upon the sale or use of computer hardware. Canned software is taxable including canned software products and services accessed by end users in Pennsylvania via computer devices, such as smartphones. Canned software is software that is not designed, created and developed for and to the specifications of an original purchaser. Additionally, sales and use tax applies to any transfer of a digital product where the purchaser pays a consideration, unless that transfer is otherwise exempt.

- T – Canned computer software, whether accessed by physical medium such as a CD-ROM or accessed electronically
- T – Cellular telephones, smartphones, and accessories
- T – Computer tablets, e-readers, and accessories
- T – Desktop computer hardware and accessories such as monitors, keyboards, and mice
- T – GPS navigation equipment and services
- T – Laptop computers
- T – Mobile applications (apps); in-app purchases
- T – Non-fungible tokens

- T – Satellite radio equipment, services and subscriptions
- T – Updates and maintenance to support the above items
- T – Video and audio including downloads, subscriptions and streaming services, consoles and equipment
- T – Video games including downloads, subscriptions and streaming services, consoles and equipment

## 6. CONSUMER FIREWORKS TAX

In addition to sales tax, the retail sales of consumer fireworks are subject to the 12% consumer fireworks tax. The 12% consumer fireworks tax and the 6% sales tax apply to the purchase price of consumer fireworks, independent of each other. 3 Pa.C.S. § 1112. \*\*Note, the consumer fireworks tax is not imposed on consumer fireworks devices such as ground and hand-held sparkling devices, novelties or toy caps.

### A. AERIAL DEVICES, INDIVIDUAL

- T – Aerial Spinner
- T – Girandola
- T – Helicopter
- T – Mine and Shell Preloaded
- T – Mine Preloaded
- T – Missile - Fin Stabilized
- T – Missile - Spin Stabilized
- T – Rocket (Bottle)
- T – Roman Candle
- T – Shell Preloaded

### B. CAKE AND COMBINATION DEVICES

- T – Cake 200
- T – Cake 500
- T – Combination 200
- T – Combination 500

### C. GROUND DEVICES, INDIVIDUAL

- T – Chaser
- T – Crackling Ball
- T – Crackling Strip
- T – Crackling Tube
- T – Flasher / Strobe
- T – Flitter Sparkler
- T – Firecracker
- T – Fountain Cone
- T – Fountain Cylindrical
- T – Fountain Nitrocellulose
- T – Ground Spinner
- T – Illuminating Torch

- T – Smoke
- T – Snake
- T – Specialty Device
- T – Wheel
- T – Wire Sparkler or Dipped Stick

### D. MISCELLANEOUS

- T – Blank Requirements Table
- T – Fuse

### E. NOVELTIES

- T – Booby Trap / Pull Apart
- T – Novelty Flitter Sparkler
- T – Novelty Smoke Device
- T – Novelty Snake
- T – Novelty Wire Sparkler or Novelty Dipped Stick
- T – Party Popper
- T – Snapper

### F. RELOADABLE KITS

- T – Aerial Shells, Reloadable Kit
- T – Fountains, Reloadable Kit
- T – Mines, Reloadable Kit

## 7. COSMETICS AND TOILETRIES

- T – After shave creams, lotions, powders
- T – Antiperspirants
- T – Aromatherapy products (candles, oils, washes, etc.)
- T – Atomizers containing perfume and other liquids
- T – Bath milks, oils, powders, salts, tablets, crystals, etc.
- T – Bath and shower gels and body shampoos
- T – Bleach creams and lotions
- T – Blush, rouges
- T – Body lotion and creams
- T – Breath fresheners and breath sprays
- T – Bubble bath preparations
- T – Cocoa butter, if advertised or labeled for cosmetic purposes
- T – Colognes
- T – Compacts containing blush or powder, compact refills
- T – Cosmetics
- T – Creams, cleansing, beauty or cold
- T – Creams, protective (having cosmetic claims or use as skin creams, antiperspirants)
- T – Cuticle softeners and removers

- T – Deodorants (even though having a medicinal or curative value, if advertised or labeled for use as a body deodorant)
- T – Deodorants (for use in closets, bureau drawers, etc., for imparting fragrance to clothing)
- NT – Deodorants, colostomy
- T – Dusting powders
- T – Eye shadows, eyeliner
- T – Eyebrow pencils
- T – Eyelash mascara and eyelash and brow dyes
- T – Face lotions, facial oils, face creams
- T – Face packs
- T – Face powders, in loose or cake and liquid form
- T – Foundation makeup
- T – Freckle removers, vanishing creams
- T – Hair conditioners and rinses
- T – Hair dyes, colorings, tints, rinses and bleaches
- T – Hair gels and mousse
- T – Hair oils
- T – Hair removers
- NT – Hair restorative medications
- T – Hair straighteners
- T – Hair straightening lotions, creams, conditioners and rinses
- T – Hairdressings, lotions, tonics and pomades (regardless of whether they are colored or scented)
- T – Hairsprays
- T – Hand lotions, creams and sanitizers
- T – Lip balm and ointments
- T – Lipsticks, lipstick refills, liquid lip color, lip liner and lip gloss
- T – Lotions, cleansing and beauty
- T – Makeup remover
- T – Manicure preparations and kits
- T – Mask preparations
- T – Massage creams
- T – Mouthwashes
- T – Nail bleaches
- T – Nail polish removers
- T – Nail polishes, nail lacquers, nail enamel
- T – Perfume novelties, containing perfume
- T – Perfumes and perfume ingredient kits
- T – Permanent waving creams, lotions, neutralizer and kits
- T – Powder bases (liquid, cream and pressed)
- T – Sachets containing powder or aroma producing materials
- T – Scalp lotions, which are used or intended for use as a treatment for dry or oily hair
- T – Shampoos
- T – Shaving preparations, creams, lotions, powders, including medicated preparations
- T – Skin balms, bleaches, creams, fresheners, lotions, oils, tonics or whiteners
- T – Sun allergy cream
- T – Sunburn preventives - suntan creams, lotions, oils, sunblock, etc.
- NT – Sunburn treatment, lotions or creams
- T – Talcum powder
- NT – Toothbrush, electric
- NT – Toothbrush, toothpaste, tooth cleaners, dental floss and replacement brushes for electric toothbrush
- T – Waterpiks and water flossers
- T – Wave set, paste, powder or lotion
- T – Wrinkle removing and concealing preparations

## 8. FARMING SUPPLIES AND EQUIPMENT

The tax is not imposed upon the sale of property to a farmer to be used or consumed directly in the business of producing agricultural products. Home gardening is not considered farming. See REV-1729, Tax Information for Farmers, for additional information.

- NT – Artificial breeding equipment and supplies
- NT – Blacksmith/farrier services for commercial racehorses or horses used directly in farming
- NT – Building supplies and materials used to build and repair a roofed structure or facility, or a portion of the facility, used for occupation by livestock or poultry
- T – Building supplies and materials used to build and repair a shed or other structure not used for occupation by livestock or poultry
- NT – Cleaners and disinfectants used in cleaning milking equipment and to sterilize milk cans to prevent spoilage. (Property used for general farm cleaning and maintenance is taxable)
- NT – Equipment used to extract a product from productive animals or from the soil, such as harvesters, combines, binders, forage blowers, milking equipment, egg collecting equipment, corn shuckers, threshers, manure handling equipment
- NT – Equipment such as barn shovels, ensilage forks, wheelbarrows and feed carts
- NT – Feed and feed additives for productive animals

- T – Feed for the raising of non-productive animals for hunting or zoos
- T – Fencing
- NT – Fertilizer and chemical additives to be added to soil
- T – Fire prevention and safety equipment
- NT – Fuel for use in heating poultry brooder and greenhouses
- NT – Fumigation services upon agricultural commodities or containers used for agricultural commodities
- T – Greenhouses and mushroom houses (if permanently installed to the real estate)
- NT – Grooming materials, equipment and supplies when necessary for the health of productive animals
- NT – Harnesses used to control productive animals on the farm
- NT – Ice
- NT – Livestock equipment to dispense chemicals, medicines and feed additives
- NT – Livestock feeding equipment such as tubs, buckets, cans, etc., feed scoops and portable watering devices
- T – Maintenance facilities including tools, machinery and equipment to maintain machinery, equipment or building property, such as chain hoists, tire spreaders, drills, sanders, lumber, nails, wrenches, brooms, welding equipment, paint brushes and sprayers
- NT – Milk strainers and strainer discs and towels (dispensers to store and dispense the discs are taxable)
- T – Motor vehicles, if required to be licensed by the Pennsylvania Department of Transportation
- NT – Multipurpose agricultural vehicle (ATV), when used for farming
- NT – Pest control services for agricultural purposes
- NT – Property which becomes an ingredient or constituent of a farm product or is consumed by productive animals or plant growth, such as seeds, fertilizer, chemical additives, etc., and property such as seeders, planters, plows, harrows, cultivators, sprayers and similar equipment used to till soil, plant, seed and care for productive plants
- NT – Property used to handle, store or preserve farm products or productive animals on farm premises such as chemicals, grooming equipment (dehorner, debeaker, hoof trimmers, calf weaners, etc.)

- T – Property used to transport or convey the farm product after the final farming operation
- NT – Refrigeration or cooling equipment used to store and preserve farm products
- NT – Replacement parts such as tires, motors, belts, cutting edges, air filters, gears and similar replacement parts installed on exempt equipment. Motor fuels, lubricants, compressed air, distilled water, abrasives and similar supplies when used in operating exempt machinery are not taxable. Tools and equipment to apply parts and supplies are taxable.
- NT – Seeds
- NT – Silos
- T – Water heater for cleaning dairy equipment and supplies
- NT – Water pump for farm use
- NT – Wrapping supplies and containers which are non-returnable to deliver self-produced farm products

## 9. FLOWERS, SEEDS, FERTILIZERS, ETC.

The tax is imposed upon the sale of property which is purchased by persons not engaged in the business of farming.

- T – Fertilizer, sprays, insecticides
- T – Gardening supplies
- T – Seeds and bulbs
- T – Vegetable seeds, vegetable plants, flowers and fruit trees
- NT – Vegetable seeds, vegetable plants and fruit trees purchased with food stamps

## 10. FOOD AND BEVERAGE SOLD FROM A CATERER OR ESTABLISHMENT SELLING READY TO EAT FOOD

Generally, tax is imposed on food and beverages sold from a caterer or an establishment selling ready-to-eat food and beverages for consumption on or off the premises, on a take-out or to-go basis, or delivered to the purchaser or consumer. An establishment selling ready-to-eat food and beverages is defined by law to include a restaurant, cafe, lunch counter, private or social club, tavern, dining car, hotel, night club, fast food operation, pizzeria, fair, carnival, lunch cart, ice cream stand, snack bar, lunch truck, cafeteria, employee cafeteria, theatre, stadium, arena, amusement park, juice stand, carryout shop, coffee shop, popcorn stand and other establishments, whether mobile or immobile. The law specifically excludes certain businesses from this definition and these establishments are discussed in Section 10.

- T – All food and beverages, in any quantity, including both food and beverages prepared on the premises and prepackaged food and beverages, unless specifically exempt
- NT – Candy and gum
- T – Food supplements and substitutes
- NT – Ice
- T – Nonalcoholic beverages
- NT – Water
- T – Wine, sold for consumption off-premises or on a to-go basis

**11. FOOD AND BEVERAGES SOLD FROM A VENDING MACHINE, DELICATESSEN, GROCERY STORE, SUPERMARKET, FARMERS MARKET, BAKERY, DONUT SHOP, PASTRY SHOP, CONVENIENCE STORE, AND OTHER SIMILAR ESTABLISHMENTS**

Generally, tax is not imposed on food and beverages sold from other than a caterer or establishment selling ready-to-eat food and beverages. However, tax is imposed upon selected food and beverage items listed as taxable as follows, when sold from the establishments previously listed.

- NT – Beer, six packs (unless sold by a distributor)
- NT – Bitters and grenadine
- T – Breath mints
- T – Brewed coffee
- NT – Candy apples
- NT – Candy and gum
- NT – Caramel corn
- NT – Coffee beans, whole or ground
- NT – Coffee, cold bottled and flavored
- T – Coffee, hot
- NT – Deli items such as meats and cheeses, potato salad, macaroni salad, etc.
- T – Energy drinks or shots 4 ounces or greater
- NT – Energy drinks or shots less than 4 ounces
- NT – Food, fruit drinks, soft drinks and sandwiches purchased with food stamps
- NT – Food supplements in any form
- NT – Fruit drinks, noncarbonated or reconstituted, containing at least 25% natural fruit juice
- T – Fruit drinks, noncarbonated or reconstituted, containing less than 25% natural fruit juice
- T – Hot beverages
- T – Hot food items
- T – Hot soup

- T – Hot pizza
- NT – Ice
- T – Ice cream, yogurt and other ice based products when hand dipped or hand served
- T – Kool-Aid
- T – Meals - not including prepackaged frozen meals or meals requiring additional preparation
- NT – Milk
- T – Nonalcoholic beverages unless specifically exempt
- NT – Party trays, vegetable, cheese, seafood, meat
- NT – Power / Energy Bars
- NT – Pretzels and chips
- NT – Protein Bars
- T – Pumpkins – for decoration
- NT – Pumpkins – for food
- T – Salad bars, self-service
- T – Sandwiches
- T – Soft drinks, bottled and non-bottled (including soft drink mixes in powder, liquid or tablet form)
- NT – Soy milk
- T – Sports drinks
- T – Sushi
- NT – Sweeteners, artificial
- NT – Tea, all forms including liquid and powdered tea, except hot tea
- NT – Water, including nonflavored mineral water
- T – Water, flavored, including vitamin water

**12. HAIR GOODS AND NOTIONS**

Generally, hair goods are taxable unless the item qualifies as clothing.

- T – Blow-dryers
- T – Hair goods and notions, such as barrettes, hair pins, hair nets, curlers, clips, hair bow holders, combs, brushes, chignons, bandeaux
- T – Irons, curling and flat
- T – Shower caps
- T – Wigs and toupees (the service of cleaning, styling, etc., also is taxable)

**13. HOBBY SUPPLIES, TOYS, GAMES, RADIOS, ETC.**

- T – Amusement rentals
- T – Audio players, components and accessories, records, compact discs
- T – Baseball, football cards, etc.



- T – Bicycles and parts
- T – Boats and equipment
- T – Bounce house rentals
- T – Games
- T – Hobby supplies
- T – Musical instruments and sheet music
- T – Photographic and projection equipment and supplies
- T – Photographic services, film developing, printing, processing, mounting, coloring, etc.
- T – Playing cards
- T – Pocket knives
- T – Radios, TV sets, receiving equipment
- T – Tape recorders and tapes
- T – Toys
- T – Video cassettes and discs, recorders, players, components and accessories and cameras

#### **14. HOME SEWING, MILLINERY, AND CRAFT SUPPLIES**

Clothing is defined as articles designed for everyday wear. Goods and items which are to become a component part of clothing are not taxable. Goods and items which become a component of articles other than clothing, such as formal wear and crafts, are taxable. Equipment and supplies used in sewing are taxable.

- T – Artificial flowers
- T – Buckles for articles other than clothing
- NT – Buckles for clothing
- T – Buttons for articles other than clothing
- NT – Buttons for clothing
- T – Dress forms
- NT – Dress patterns
- NT – Dye, clothing fabric
- T – Elastics for articles other than clothing
- NT – Elastics for clothing
- T – Embroidery hoops
- NT – Embroidery of clothing
- T – Embroidery of formal wear and other items
- T – Fabrics for articles other than clothing
- NT – Fabrics for clothing
- T – Hooks and eyes for articles other than clothing
- NT – Hooks and eyes for clothing
- T – Knitting yarn for articles other than clothing
- NT – Knitting yarn for clothing

- T – Laces, ribbons, edgings, trimmings for articles other than clothing
- NT – Laces, ribbons, edgings, trimmings for clothing
- T – Needle-craft instruction books
- T – Needles
- T – Rug yarns
- T – Scissors
- T – Sewing kits
- NT – Shoulder pads
- T – Tape measures
- T – Thimbles
- T – Thread for articles other than clothing
- NT – Thread for clothing
- T – Yarn goods for articles other than clothing
- NT – Yarn goods for clothing
- T – Yarn holders
- T – Zippers for articles other than clothing
- NT – Zippers for clothing

#### **15. HOUSEHOLD GOODS AND SUPPLIES**

- T – Air fresheners
- T – Ant traps
- T – Basin stoppers
- T – Batteries
- T – Bedding
- T – Books
- T – Boot caddy
- T – Brooms
- T – Buckets
- T – Candles
- T – Charcoal
- T – Cloth laundry bags
- T – Cloth towels, dish, bath and hand
- T – Clothesline
- T – Clothespins
- T – Coat hangers
- T – Cookware, pots and pans
- T – Cutlery
- T – Decorations, household and yard
- T – Dinnerware
- T – Dishpans
- T – Door mat
- T – Drinking glasses
- T – Easter egg color/paint

- T – Extension cords
  - T – Filters, disposable air
  - T – Fire extinguishers
  - T – Fly swatters
  - T – Fly tapes
  - T – Furnishings, appliances, fittings, ornaments, furniture, equipment and accessories. Furnishings including bedding, rugs, lamps, hardware, electrical goods, mirrors, pillows, scarves for furniture, bookends, clocks, glassware, crockery, silverware, flatware and other household wares
  - T – Fuses
  - T – Glue
  - T – Grills, and replacement parts, utensils and scrapers
  - T – Hardware and tools
  - T – Household linens, blankets
  - T – Insecticide sprays
  - T – Ironing board and covers
  - T – Jars for canning and jar lids
  - T – Light bulbs
  - T – Lubricating oils
  - T – Matches
  - T – Metal and plastic cooking utensils and flatware
  - T – Mops
  - T – Moth balls and moth flakes
  - T – Mouse traps
  - T – Needles
  - T – Notebooks
  - T – Oilcloth
  - T – Paints, brushes and painting equipment
  - T – Paint removers
  - T – Plants, vegetable and flower (see Category 8)
  - T – Polishing cloths
  - T – Refrigerator deodorants
  - T – Rubber gloves
  - T – Rug shampoo applicators
  - T – Salt, water softeners
  - T – Sandpaper
  - T – Scrub brushes
  - T – Seeds, vegetable and flower (see Category 8)
  - T – Shoe brushes
  - T – Sponges
  - T – Stationery
  - T – Static control spray, sheets
  - T – Thermometers
  - T – Thermoses
  - T – Thimbles
  - T – Tie racks
  - T – Toothpicks
  - T – Turpentine and paint thinner
  - T – Vacuum cleaners, and disposable bags, parts
  - T – Ventilating fans and equipment
  - T – Water filters, replacement
  - T – Wax applicators
  - T – Wax paraffin
- A. SOAPS AND DETERGENTS**
- T – Bleaches
  - T – Cleaner, septic tank, hand, oven, toilet bowl or tile
  - T – Cleansers
  - T – Detergents
  - T – Drain opener
  - T – Dry cleaning kits
  - T – Pre-soaks
  - T – Rug shampoo
  - T – Soaps, scented and unscented
  - T – Softeners (fabric)
  - T – Spot removers and stain treatments
  - T – Starch
  - T – Whiteners
- B. CLEANING AND POLISHING PREPARATIONS**
- T – Car cleaners and waxes
  - T – Glass cleaner
  - T – Polishes, floor, furniture, silver and similar items
  - T – Removers, rust or wax
  - T – Scouring pads
  - T – Steel wool
- C. PAPER GOODS**
- T – Cups, paper, plastic or Styrofoam
  - NT – Disposable diapers and incontinence products
  - T – Drop cloths, paper and plastic
  - T – Facial tissue
  - T – Filters, coffee
  - T – Napkins
  - T – Place mats
  - T – Plates, paper, plastic or Styrofoam

- NT – Sanitary napkins, tampons or similar items used for feminine hygiene
- T – Shelf paper, liners
- T – Straws for drinking
- T – Tablecloths
- T – Toilet seat covers
- NT – Toilet tissue
- T – Towels
- NT – Wet-wipes

#### **D. WRAPPING SUPPLIES**

- T – Aluminum foil
- T – Food bags
- T – Plastic wraps
- T – Tape, masking, scotch, plastic, freezer, duct
- T – Trash bags, paper and plastic
- T – Twine
- T – Wax paper
- T – Wrapping paper, including gift wrapping, ribbons, etc.

### **16. INFANT SUPPLIES**

- T – Accessories, nursing bottles, nipples, teething beads, teethers
- NT – Bibs
- T – Car seats, infant
- T – Crib blankets
- T – Diaper bags
- NT – Diaper cream
- NT – Diaper pins
- NT – Diapers, cloth and disposable
- NT – Diaper service
- NT – Formula
- T – Furniture including cribs, high chairs and booster seats
- T – Liners, (nursing bottles)
- T – Monitors
- NT – Receiving blankets for infants
- NT – Rubber pants
- T – Swim diapers
- NT – Wipes, baby

### **17. JEWELRY**

- T – Beads – materials used in jewelry-making
- T – Earring backs
- T – Jewelry, including those with religious symbols incorporated

- T – Jewelry, used for body piercing
- T – Jewelry repair services
- T – Ornaments and pins for hats and dresses

### **18. LUGGAGE, HANDBAGS, CARRYING BAGS, WALLETS, ETC.**

- T – Bags, carrying, athletic, book, etc.
- T – Handbags, pocketbooks and purses
- T – Knitting bags
- T – Leather goods, except clothing
- T – Luggage, briefcases
- T – Wallets and billfolds

### **19. MEDICINE, DRUGS, AND MEDICAL SUPPLIES; PROSTHETIC AND THERAPEUTIC DEVICES**

The tax is not imposed on prescription or nonprescription medicines and drugs or medical supplies, crutches and wheelchairs for the use of people with disabilities, 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 people with disabilities, 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.

- T – Acne cleaners and acne pads
- NT – Acne treatments, lotions, creams
- T – Adhesive removers
- NT – Adhesives used for medical treatment
- T – Air cleaners and electrostatic machines
- NT – Alcohol, rubbing, swabs and wipes
- NT – Analgesics
- NT – Antacids
- NT – Antiseptics, for external use only
- NT – Applicators (See "Cotton applicators")
- NT – Arch supports
- NT – Arm slings
- NT – Artificial eyes
- NT – Artificial limbs
- NT – Aspirin
- T – Autoclave

- NT – Automobile accessories, when noted by the Department of Transportation upon the motor vehicle operator's license of the purchaser that such accessories are necessary, and when charges for accessories are stated separately by the vendor on the sales invoice.
- NT – Automobile wheelchair lifts
- T – Baby powder
- NT – Bandages, dressings, gauze and cotton
- T – Bath tub and bathroom safety devices
- T – Batteries, unless purchased for use in medical equipment and from a medical supply house
- NT – Bed boards
- NT – Bed drain bags
- NT – Bed pans
- NT – Bed trapeze bars
- NT – Benzoin
- T – Bidet toilet seats
- T – Blankets
- T – Blood agar plates
- NT – Blood glucose monitors used to treat diabetes (therapeutic devices)
- NT – Blood pack units
- T – Blood pressure testing apparatus
- NT – Bone pins
- NT – Braces and supports worn on the body to correct or alleviate a physical incapacity
- NT – Braille teaching texts
- NT – Breast pumps
- NT – Breathing units, intermittent positive pressure
- NT – Burn ointment and lotion
- NT – Calamine lotion
- NT – Canes
- NT – Cardiac emergency kit
- NT – Cardiac pacemakers and electrodes
- NT – Castor oil
- NT – Catheters and accessories
- T – Chemical agents and related supplies for analysis of patients' specimens
- NT – Cod liver oil
- NT – Colostomy appliances
- NT – Colostomy deodorants
- NT – Commodes, chair bedside
- NT – Commode seats, elevated for use by incapacitated persons
- NT – Contact lenses and wetting solutions
- T – Contact lenses cleaning solutions
- NT – Corn pads and plasters for the removal of corns
- NT – Cotton applicators, cotton rolls, cotton balls and cotton swabs
- NT – Cough and cold items, cough drops, cough syrups
- NT – Crutches
- NT – Crutch pads
- NT – Defibrillators
- T – Dehumidifiers
- NT – Dental floss
- NT – Dental materials which are transferred to the patient, including dentures, fillings, crowns, inlays, bridges and lingual or palatal bars
- NT – Dental supplies used in dental treatment, including x-ray film, cotton, impression and materials
- T – Dentist chair
- NT – Dentist drills, disposable
- T – Dentist replacement burs, drills, reusable
- NT – Denture products, including denture cleaners and adhesives
- T – Deodorants, personal and room
- T – Diagnostic equipment
- T – Diagnostic glassware and diagnostic testing materials
- NT – Dialysis machines
- NT – Diathermy machines
- NT – Dietary supplements and substitutes, in any form
- NT – Diet pills
- T – Disinfectants
- NT – Drapes, paper
- T – Ear plugs
- T – EKG mounts and EKG paper
- NT – Elastic bandages and braces
- T – Electrocardiocorder
- NT – Emesis basins or pans
- NT – Epsom salts
- T – Esophageal dilator
- T – Eucalyptus oil
- NT – Examining table paper
- T – Exercise equipment, including exercise bikes and treadmill exercisers
- NT – Eye ointment
- NT – Eye pads

- NT – Eye washes
- NT – Eyeglasses, prescription
- NT – False teeth
- NT – First aid kits
- NT – Fluidic breathing assistor
- NT – Food substitutes
- NT – Foot pads, insoles, all types
- NT – Foot products for treatment of infections
- NT – Gauze
- NT – Gloves, surgical, disposable
- NT - Glucose tablets
- NT – Glycerin
- NT – Gowns, medical
- NT – Hearing aids and batteries
- T – Heaters, portable, room
- NT – Heating pads
- NT – Hospital beds, having side rails, electric and non-electric with attachments
- NT – Hot water bottles
- T – Humidifiers
- NT – Hygienic needs, douche powder, vaginal preparations
- NT – Hydrocortisone cream
- NT – Hydrogen peroxide
- NT – Ice bags
- NT – Ileostomy bags
- NT – Incontinence products, including incontinence pants
- NT – Infusion pumps
- NT – Inhalation therapy equipment and equipment used to provide emergency breathing assistance
- NT – Insulin
- NT – Insulin pumps
- T – Intravenous stand
- NT – IUD devices
- T – Laboratory testing and analysis equipment and supplies
- NT – Lactose intolerance medication
- NT – Lamps, ultraviolet and infrared
- NT – Lancets
- NT – Laxatives and cathartics
- NT – Lice shampoo
- NT – Lifters, patient
- NT – Lubricating jelly
- NT – Lymphedema pumps
- T – MRI equipment
- T – Mattresses, air
- NT – Mattresses, alternating positive pressure
- NT – Mattresses and covers for hospital beds
- T – Medical alert cards
- T – Medical alert systems
- NT – Medicated powder
- NT – Medicine cups, disposable
- T – Microscopes
- NT – Milk of magnesia
- T – Mouthwashes
- NT – Muscle stimulator, electronic for physical therapy
- NT – Nasal cannula
- T – Nasal speculum
- T – Needle holder
- NT – Needles and syringes, disposable
- T – Needles and syringes, reusable
- NT – Orthodontic brackets
- T – Orthodontic trays
- NT – Orthopedic splints
- T – Overbed tables
- NT – Oxygen and oxygen equipment, when used for medical treatment
- NT – Pads, moist heat pad, alternating positive pressure pad, flotation pad, lamb's wool pad
- NT – Paraffin bath units, standard or portable
- T – Percussors
- NT – Pet medicines
- NT – Petroleum jelly
- NT – Physical therapy equipment, when designed exclusively for use in correcting or alleviating a physical incapacity
- T – Plaque remover
- T – Pore cleaners, medicated, pore strips
- NT – Postural drainage boards
- NT – Postural support chairs
- NT – Prefilled syringes for injection
- NT – Pre-moistened wipes
- NT – Prophylactics
- NT – Protheses (mammary, malar, chin, urinary, incontinence, etc.)
- T – Pumice powder
- NT – Pump, diaphragm, pressure vacuum
- T – Razor blades, unless disposable and used for medical procedure preparation

- NT – Rectal preparations
- T – Safety grab bars
- NT – Sanitary napkins, tampons and similar items
- T – Sanitizer, air
- T – Sauna baths
- T – Scissors
- T – Shaving products
- T – Sheets, cloth
- NT – Sheets, disposable
- NT – Shoe insoles, orthopedically designed
- NT – Sitz bath
- NT – Smoking deterrents, gum and patch
- T – Soaps
- NT – Specimen containers, disposable
- T – Sphygmomanometer
- T – Sphygmostat
- NT – Stair gliders for persons having a physical disability, installed in the purchaser's home and pursuant to a physician's prescription
- T – Stethoscope
- NT – Styptic pencils
- T – Suction machines and pumps
- NT – Sunburn treatment lotions or creams
- T – Sunglasses (unless prescription)
- T – Suntan lotion, sunblock
- NT – Suppositories
- T – Surgical instruments
- NT – Surgical instruments and supplies, single use disposable
- NT – Surgical masks, disposable
- NT – Sutures
- T – Tables, bedside
- T – Tables, examining
- T – Talcum powder
- T – Teeth whitening strips
- T – Telecaption equipment
- NT – Test strips used in treatment of diabetes
- T – Testing kits, pregnancy, UTI
- NT – Thermal pads, disposable
- T – Thermometer, medical
- NT – Thermometer covers, disposable
- NT – Tongue depressor, disposable
- T – Tooth whitening kits
- NT – Toothache drops
- NT – Toothbrushes
- NT – Toothpaste
- NT – Tourniquets
- NT – Trachea tubes
- NT – Traction units, including bed stand, ankle, extension, pelvic or cervical units, head holder, fracture unit with trapeze bar set, weights, weight bags, pelvic lacing belt, and over door traction equipment
- NT – Tubing, intravenous
- NT – Urine drain bag
- T – Vacutainers
- NT – Vaginal diaphragms
- T – Vapona strips
- T – Vaporizers
- NT – Vitamins
- NT – Walking bars and walkers
- NT – Wheelchairs, manual and motorized, scooters and batteries
- T – Whirlpool baths and whirlpool pumps
- T – Wigs
- T – X-ray equipment and machines
- T – X-ray film and chemicals not used by dentists

**20. MISCELLANEOUS**

- NT – Acupuncture and massage services
- T – Antiques
- NT – Body tattooing and piercing services
- NT – Bullion, investment metal
- T – Car wash, automated or self-serve
- NT – Caskets, burial vaults, markers, interred cremation urns and tombstones for human graves, including foundations
- T – Christmas trees
- T – Coin banks and coin holders
- NT – Coins, investment (numismatic coins and legal tender)
- T – Compressed air, dispensed
- T – Corkage fee
- NT – Coupon books sold to individual consumers
- T – Cremation urns, not interred
- T – Dry ice, except when sold as an internal packaging material to retailer, manufacturer or processor
- NT – Safety equipment and devices designed and worn by production personnel employed in manufacturing, processing, mining, public utility,

farming and dairying. Examples: asbestos suits, gloves, aprons, boots, masks, helmets, goggles and similar items

- T – Equipment and devices worn by nonproduction personnel
- T – Fencing materials
- NT – Flags of the United States and Commonwealth. Bunting and other flags are taxable.
- T – Flag kits, that include poles or brackets
- T – Fuel for motor vehicles, except when subject to Liquid Fuel or Fuel Use Tax
- NT – Gift cards
- NT – Golf green fees
- NT – Health club membership fees
- T – Hot tubs and spas, regardless of physician recommendation
- T – Lunch kits, thermoses and replacement parts
- T – Motor vehicle repair services (including labor), accessories, parts, supplies, lubricants, equipment, vehicle and emission inspection
- T – Paper money, which is not legal tender in the United States, is taxable on full purchase price
- T – Paper money, which is legal tender in the United States, is taxable on amount in excess of face value
- NT – Parking fees (may be subject to Hotel Occupancy Tax)
- T – Party favors
- NT – Pony rides and trail rides
- T – Prepaid telephone cards
- NT – Retail Club memberships
- T – Scout supplies and training manuals, except when sold to a scout troop
- T – Sheds, unless purchaser has a building permit
- T – Souvenirs
- T – Stamps, cancelled United States stamps and all foreign stamps are taxable on the full purchase price
- T – Stamps, uncancelled United States stamps are taxable on amount in excess of face value
- NT – Tanning booth fees
- NT – Tickets for admission to the theater, concerts, sporting events, amusements parks, and amusement or activity complexes
- T – Trading stamp redemption for taxable property

## 21. OPTICAL GOODS

- NT – Contact lenses, prescription, and wetting solutions

- T – Contact lenses cleaning solutions
- NT – Eyeglasses, prescription
- T – Magnifying glasses
- T – Opera glasses and field glasses
- T – Sunglasses (prescription sunglasses are exempt)

## 22. PETS

- NT – Boarding, sitting or walking
- T – Clippers and clipper lubricants
- T – Clothing
- T – Equipment (collars, leashes, etc.)
- T – Farrier services for pet horses
- NT – Flea collars, flea powder, flea and tick soap and tick sprays for use on pets
- T – Food, including food supplements and prescription food
- T – Grooming, unless performed by a veterinarian for the purpose of or incidental to medical treatment
- NT – Medicines and medical supplies
- T – Pet caskets and urns
- NT – Pet cremation and burial services
- T – Sale or rental of pets, or adoption from shelters, which includes fees for shots and spaying or neutering
- T – Shampoo
- T – Veterinarian equipment
- NT – Veterinarian services
- T – Vitamins

## 23. RELIGIOUS ARTICLES

Bibles, religious publications and religious articles are subject to tax unless purchased by organizations qualifying as institutions of purely public charities which hold an exemption number prefixed by the number **75**, and government entities.

- T – Bibles
- T – Candles used in religious worship
- T – Clergy vestments and choir and altar server clothing
- T – Holy water bottles
- T – Nativity scenes
- T – Religious publications sold by religious groups
- T – Religious statues, medals and symbols used in religious worship
- T – Rosaries
- T – Wines used in religious services

## 24. RESTAURANT EQUIPMENT AND SUPPLIES

Equipment, implements, and similar property for use in the preparation and service of food is taxable.

- NT – Carbon dioxide for soda fountain
- T – Carbonator for soda fountain operation
- NT – Chef hats
- T – Disposable trays
- T – Equipment used to prepare and serve food and beverages
- T – Ice making equipment
- T – Latex gloves
- T – Napkins, wooden or plastic spoons, forks, straws, and similar articles for use in restaurants, vending machines, and other eating places
- T – Placemats
- T – Toothpicks
- T – Vending machines and equipment
- NT – Work uniforms
- NT – Wrapping supplies, paper or plastic plates, cups, and similar articles for the delivery of food, used by restaurants or in vending machines

## 25. SHOES AND SHOE ACCESSORIES

Generally, shoes designed for everyday wear are exempt. However, shoes designed for formal wear or sporting activities are taxable.

- T – Bathing (swimming) shoes
- NT – Overshoes
- NT – Safety shoes
- T – Shoe brushes, applicators, and shoe trees
- T – Shoe clips
- NT – Shoe dye
- NT – Shoe laces
- NT – Shoe polish
- NT – Shoe repairs
- NT – Shoe soles and heels for shoe repair
- T – Shoes for baseball, bowling, football, golf, soccer, hockey, dance, etc.
- T – Shoes for formal wear, such as metallic cloth, brocade, satin, or silver leather, primarily for formal wear.
- NT – Shower clogs
- NT – Slippers
- NT – Sneakers, jogging, tennis, and aerobic shoes
- NT – Toe sneakers

## 26. SPORTING EQUIPMENT, CLOTHING, SUPPLIES, AND RECREATIONAL EQUIPMENT

Tax is imposed on sporting and recreational equipment, clothing, and supplies which are designed to be worn and are normally worn only when engaged in sports.

- T – Accessories such as ammunition belts, hip waders, and fly vests
- T – Ballet shoes
- NT – Baseball caps and tee shirts
- T – Bathing caps
- T – Bathing suits
- T – Beach coats
- T – Bicycles, parts, accessories, and supplies
- T – Boats, pleasure boats and equipment and parts
- NT – Bowling shirts
- T – Bowling shoes, purchase and rental
- T – Equipment and supplies for baseball, football, hockey, basketball, and other sports
- T – Exercise equipment
- T – Guns and ammunition
- NT – Gym suits, outfits
- T – Helmets
- T – Hunting accessories
- NT – Hunting clothing, including camouflage and blaze orange
- NT – Jogging outfits, running shoes
- T – Mats, floor
- T – Protective equipment, knee pads, elbow pads, forearm pads, etc.
- T – Sleeping bags
- NT – Sneakers, jogging, tennis, and aerobic shoes, etc.
- NT – Snowmobile suits
- T – Uniforms, baseball, football, soccer, basketball, hockey, etc.
- NT – Warm-up suits, cloth sweat suits
- T – Weights
- T – Skates, ice, roller, in-line, and sharpening and rental

## 27. TOBACCO PRODUCTS

- T – Chewing tobacco, all types
- T – Cigarettes, little cigars
- T – Cigars, all types
- T – Electronic cigarettes and vaporizers, and accessories
- T – Smoking accessories, including lighters



T – Tobacco, all types

## 28. UTILITIES AND FUEL

- T – Cellphone services
- NT – Coal
- NT – Coin-operated telephone charges
- T – Corn and corn pellets
- T – Fire logs, processed
- NT – Firewood, kindling, and wood pellets or bricks made from pure sawdust for residential use
- T – Fuel oil, gas, steam or electricity purchased for commercial use
- NT – Fuel oil, gas, steam, or electricity purchased for residential use
- T – Interstate and intrastate telephone services for residential or commercial use
- T – Basic telephone service and subscriber line charges for commercial use
- NT – Basic telephone service and subscriber line charges for residential use
- T – Utilities for office or business within home

## 29. TIRES AND MOTOR VEHICLE LEASES AND RENTALS SUBJECT TO PUBLIC TRANSPORTATION ASSISTANCE FUND TAXES AND FEES (PTA) (61 PA. CODE § 47.19)

The following items are subject to Public Transportation Assistance Fund Taxes or Fees as indicated. The tax or fee is IN ADDITION TO any Sales or Use Tax which may be due. However, the Sales, Use, PTA Taxes, or PTA Fees shall not be included within the tax base when imposing such taxes or fees.

ITEM	PTA TAX/FEE	EXEMPTION
Tires, new tires for highway use (used tires and tires for off highway use are not subject to the fee)	\$1 fee upon the sale of each new tire	Exempt only if purchased by a government entity
Rentals of Motor Vehicles (the term rental shall mean the transfer of the possession of a motor vehicle for a period of less than 30 days)	\$2 fee upon each rental day or part thereof	Exempt, if lessee qualifies for sales tax exemption

ITEM	PTA TAX/FEE	EXEMPTION
Leases of Motor Vehicles (the term lease shall mean the transfer of possession of a motor vehicle for a period of 30 or more days)	3 percent tax upon the total lease payment including down payment and accelerated lease payments	Exempt, if lessee qualifies for sales tax exemption

Peer-to-Peer Car Sharing Marketplace Facilitator (includes all sales, leases, and deliveries of tangible personal property and all sales of services by the marketplace seller who sales are facilitated through the peer-to-peer car-sharing program)	Subject to PA Sales and Use Tax	N/A
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## 30. VEHICLE RENTAL TAX (VRT) (61 PA. CODE § 47.20)

Rental companies that have available for rental, 5 or more motor vehicles designed to carry 15 or less passengers, or a truck, trailer or semi-trailer used in the transportation of property, other than commercial freight that is rented without a driver, are responsible for collecting an additional 2% tax. This tax is imposed on the purchase price, as calculated for Sales Tax purposes, of each rental contract for a period of 29 consecutive days or less. The VRT is separate from, and in addition to, any applicable state or local Sales Tax or the \$2 daily PTA fee.

Effective October 30, 2017, a prorated partial day fee for carsharing services was provided as a clarification to the current vehicle rental fee.

The fee schedule is as follows:

RENTAL INTERVAL	FEE
Less than 2 Hours	\$0.25
2 to 3 Hours	\$0.50
More than 3 Hours but less than 6 hours	\$1.25
6 or more Hours	\$2.00

Rental companies may claim a refund up to the amount of tax remitted for licensing and titling fees paid to the Commonwealth during a previous calendar year.

**SALES AND USE TAX RATES**

**6% RATES**

FROM	THROUGH	TAX	6.51	6.67	.40
\$ .01	.10	.00	6.68	6.84	.41
.11	.17	.01	6.85	7.10	.42
.18	.34	.02	7.11	7.17	.43
.35	.50	.03	7.18	7.34	.44
.51	.67	.04	7.35	7.50	.45
.68	.84	.05	7.51	7.67	.46
.85	1.10	.06	7.68	7.84	.47
1.11	1.17	.07	7.85	8.10	.48
1.18	1.34	.08	8.11	8.17	.49
1.35	1.50	.09	8.18	8.34	.50
1.51	1.67	.10	8.35	8.50	.51
1.68	1.84	.11	8.51	8.67	.52
1.85	2.10	.12	8.68	8.84	.53
2.11	2.17	.13	8.85	9.10	.54
2.18	2.34	.14	9.11	9.17	.55
2.35	2.50	.15	9.18	9.34	.56
2.51	2.67	.16	9.35	9.50	.57
2.68	2.84	.17	9.51	9.67	.58
2.85	3.10	.18	9.68	9.84	.59
3.11	3.17	.19	9.85	10.00	.60
3.18	3.34	.20	<b>Amount</b>	<b>Tax</b>	
3.35	3.50	.21	\$ 10	\$ .60	
3.51	3.67	.22	20	1.20	
3.68	3.84	.23	30	1.80	
3.85	4.10	.24	40	2.40	
4.11	4.17	.25	50	3.00	
4.18	4.34	.26	60	3.60	
4.35	4.50	.27	70	4.20	
4.51	4.67	.28	80	4.80	
4.68	4.84	.29	90	5.40	
4.85	5.10	.30	100	6.00	
5.11	5.17	.31	200	12.00	
5.18	5.34	.32	300	18.00	
5.35	5.50	.33	400	24.00	
5.51	5.67	.34	500	30.00	
5.68	5.84	.35	600	36.00	
5.85	6.10	.36	700	42.00	
6.11	6.17	.37	800	48.00	
6.18	6.34	.38	900	54.00	
6.35	6.50	.39	1000	60.00	
			2000	120.00	
			3000	180.00	

If the purchase price is more than \$10, 6 percent and 1 percent or 2 percent county tax (if applicable), of each dollar plus the above bracket charges upon any fractional part of a dollar must be collected.

**1% RATES**

FROM	THROUGH	TAX	4.51	5.50	.05
\$ .51	1.50	.01	5.51	6.50	.06
1.51	2.50	.02	6.51	7.50	.07
2.51	3.50	.03	7.51	8.50	.08
3.51	4.50	.04	8.51	9.50	.09
			9.51	10.00	.10

**2% RATES**

FROM	THROUGH	TAX	4.76	5.25	.10
\$ .26	.75	.01	5.26	5.75	.11
.76	1.25	.02	5.76	6.25	.12
1.26	1.75	.03	6.26	6.75	.13
1.76	2.25	.04	6.76	7.25	.14
2.26	2.75	.05	7.26	7.75	.15
2.76	3.25	.06	7.76	8.25	.16
3.26	3.75	.07	8.26	8.75	.17
3.76	4.25	.08	8.76	9.25	.18
4.26	4.75	.09	9.26	9.75	.19
			9.76	10.00	.20

REV-221 AS+ (08-16)

**MOTOR VEHICLE LEASE ADDITIONAL TAX**

**3% RATE TABLE FOR CALCULATION**

FROM	TO	TAX	6.84	7.16	.21
\$ .17	.49	.01	7.17	7.49	.22
.50	.83	.02	7.50	7.83	.23
.84	1.16	.03	7.84	8.16	.24
1.17	1.49	.04	8.17	8.49	.25
1.50	1.83	.05	8.50	8.83	.26
1.84	2.16	.06	8.84	9.16	.27
2.17	2.49	.07	9.17	9.49	.28
2.50	2.83	.08	9.50	9.83	.29
2.84	2.16	.09	9.84	10.16	.30
3.17	3.49	.10	<b>Amount</b>	<b>Tax</b>	
3.50	3.83	.11	\$ 10	\$ .30	
3.84	4.16	.12	20	.60	
4.17	4.49	.13	30	.90	
4.50	4.83	.14	40	1.20	
4.84	5.16	.15	50	1.50	
5.17	5.49	.16	60	1.80	
5.50	5.83	.17	70	2.10	
5.84	6.16	.18	80	2.40	
6.17	6.49	.19	90	2.70	
6.50	6.83	.20	100	3.00	

If the purchase price is more than \$10, 3 percent of each dollar plus the above charges upon any fractional part of a dollar must be collected.

REV-954 AS (08-16)