LEGISLATIVE REFERENCE BUREAU

L.R.B. Form No. 4 (Rev. 1/11/17)

2019D08638SFR:NLG

No.

AN ACT

Amending the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, in special situs for local sales tax, providing for situs for online sales.

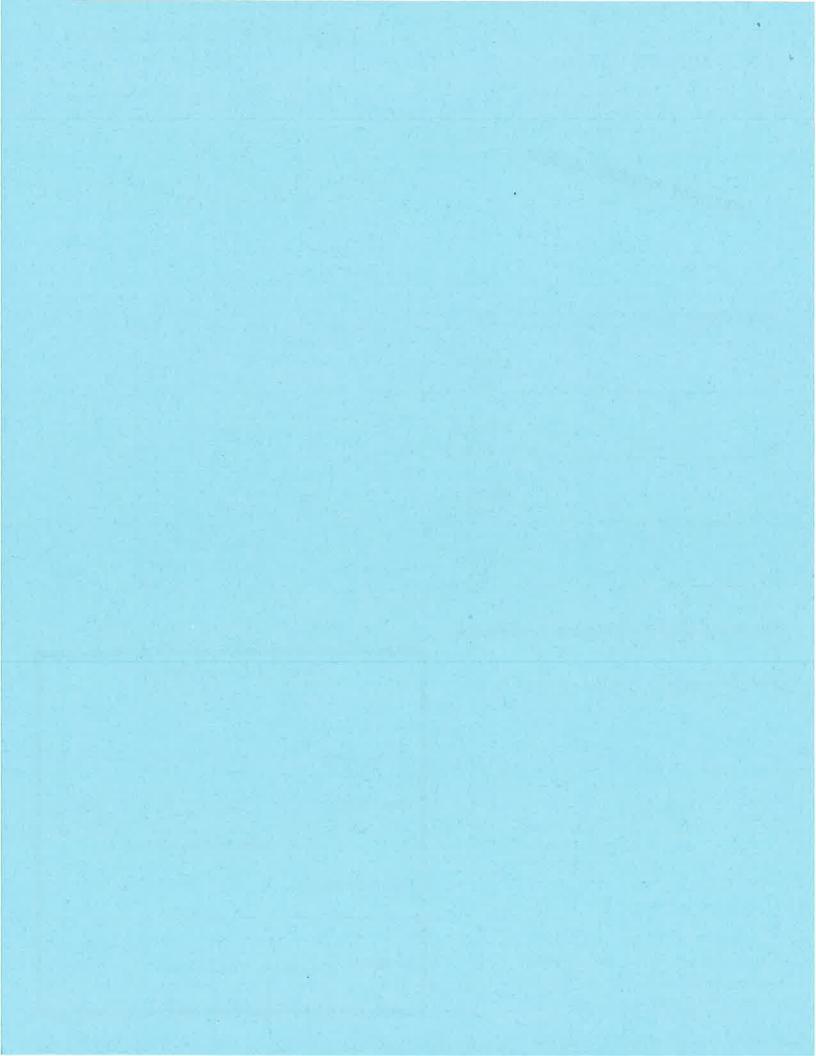
INTRODUCED	20
By	District NO

See next page for additional co-sponsors.

Prior Session

Referred to Con	nmittee on
Date	20
ReportedAs Committed-	
As Committed-	Amenaea
By Hon	





AN ACT

1 2 3 4 5 6 7 8 9 10 11	Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and penalties," in special situs for local sales tax, providing for situs for online sales.
12	The General Assembly of the Commonwealth of Pennsylvania
13	hereby enacts as follows:
14	Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
15	the Tax Reform Code of 1971, is amended by adding a section to
16	read:
17	Section 204-A. Situs for Online Sales(a) Notwithstanding
18	the provisions of section 504 of the act of June 5, 1991 (P.L.9,
19	No.6), known as the "Pennsylvania Intergovernmental Cooperation
20	Authority Act for Cities of the First Class," the sale or use of
21	online retail items bought from a marketplace facilitator,
22	marketplace seller or remote seller, as those terms are defined

1	in section 213, shall be deemed to have been consummated at the
2	address of the purchaser.
3	(b) This section shall only apply to sales and use taxes
4	imposed under Article XXXI-B of the act of July 28, 1953
5	(P.L.723, No.230), known as the "Second Class County Code," and
6	under the "Pennsylvania Intergovernmental Cooperation Authority
7	Act for Cities of the First Class."
8	Section 2. This act shall take effect in 60 days.

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