



▶ RETAILER'S INFORMATION

**STATE and LOCAL
SALES, USE
and HOTEL
OCCUPANCY TAX**

**PUBLIC
TRANSPORTATION
ASSISTANCE FUND
TAXES and FEES**

VEHICLE RENTAL TAX

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.



pennsylvania
DEPARTMENT OF REVENUE

www.revenue.pa.gov

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CUSTOMER SERVICE & TAXPAYER ASSISTANCE

- **General Information**

Online Customer Service Center www.revenue.pa.gov
Taxpayer Service and Information Center 717-787-1064
Automated toll-free line 1-888-PATAXES (728-2937)
Service for Taxpayers with Special Hearing
and/or Speaking Needs (TT only) 1-800-447-3020
For district office locations and information, please visit our website.

- **Electronic Filing**

e-Business Unit 717-783-6277
Internet Filing – e-TIDES www.etides.state.pa.us
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 www.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 www.pacode.com

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1. PERSONS REQUIRED TO BE LICENSED

a. 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. 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 use tax directly to the department on the PA-1, Use Tax Return.

b. 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.

2. 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 registering online using the PA Open for Business website at **www.pa100.state.pa.us** or by completing a paper PA Enterprise Registration Form (PA-100).

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 Tax licenses must be renewed every five years.

3. 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.

3a. 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 PTA Tax or Fee. Report these taxes and fees on the appropriate return which must be filed with the PA Department of Revenue. (See Category 27.)

4. 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.

5. 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 37. 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 38. Rates for Public Transportation Assistance Fund Taxes due on the lease of a motor vehicle are shown on Page 40.

6. TAX RETURNS (72 P.S. § 7217)

The department offers three electronic filing options, e-TIDES, TeleFile, and third party vendors.

E-TIDES is an Internet-based filing option that allows taxpayers to file returns and payments electronically without cost. A step-by-step demonstration is available to assist taxpayers through the registration process and can be accessed by visiting **www.etides.state.pa.us**.

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 need your Account ID, EIN or SSN, 10 digit Revenue ID, and the period ending date of the period you wish to file for prior to calling. 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 **www.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.

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 which follows the month in which the tax was collected.

MONTHLY RETURNS WITH PREPAYMENT OBLIGATIONS

Sales and use tax licensees whose actual tax liability for the third calendar quarter of the preceding year is \$25,000 but less than \$100,000 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.

Businesses remitting \$100,000 or more for the third calendar quarter of the preceding year must remit 50 percent of the tax liability due for the same month of the preceding year. Prepayments are due by the 20th of the current month, and returns for the period are due on or by the 20th of the subsequent month.

QUARTERLY RETURNS

Licensees whose total tax liability is less than \$600 in the third calendar quarter, but greater than \$300 annually, must file quarterly. Quarterly returns are due:

Period	Due
January - March	April 20
April - June	July 20
July - September	October 20
October - December	January 20

SEMI-ANNUAL RETURNS

Licensees whose total tax liability is \$300 or less annually must file semi-annually.

Semi-annual returns are due:

Period	Due
First Six Months	August 20
Second Six Months	February 20

FILE ELECTRONICALLY: E-TIDES INTERNET FILING

The Electronic Tax Information Data Exchange System (e-TIDES), is an Internet-based business tax filing system, which is available free of charge for filing Sales, Use and Hotel Occupancy Tax, Employer Withholding Tax, Liquid Fuels and Fuels Tax, PTA Tax, Corporate Tax, Vehicle Rental Tax, IFTA, Wine Excise Tax and Tobacco Products Tax.



WWW.ETIDES.STATE.PA.US

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

By regulation, the PA Departments of Treasury and Revenue implemented a program enabling taxpayers to remit tax payments through Electronic Funds Transfer (EFT). This regulation requires the participation of taxpayers remitting a payment of \$1,000 or more.

Failure to comply with the EFT 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 request participation in the program.

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 www.revenue.pa.gov for more information.

DISCOUNT (72 P.S. § 7227)

Effective for returns that have a period end date after August 1, 2016, 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 Jan. 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 with form **PA-1, Use Tax Return**, within the first 20 days of the month following the month of the first taxable use in Pennsylvania.

Beginning with tax year 2011, individuals' use tax liabilities may be reported annually on the PA Personal Income Tax Return (PA-40). Visit www.revenue.pa.gov/usetax for more information on use tax reporting responsibilities and options.

PTA TAXES AND FEES (61 Pa. Code § 47.19)

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

7. HOTEL OCCUPANCY TAX (72 P.S. § 7210; 61 Pa. Code § 38.1, 38.2, 38.3)

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 39.) 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.

8. TAX EXEMPT SALES (72 P.S. § 7204)

The following sales are not subject to tax:

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.

Drugs or medical supplies (See Category 17, Page 26.)

Coal

Grocery store food

Water

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
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.

8A. 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, leases and rentals of motor vehicles that qualify for a sales and use tax exemption are not subject to PTA Taxes or Fees.

9. 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 **www.revenue.pa.gov**.

A. 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.

B. 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, 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, grease 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.

10. 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”.

11. 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.

12. PETITIONS FOR REASSESSMENT OR REFUND (72 P.S. §§ 9702, 10003.1; 61 Pa. Code § 7.1, et seq.) PETITIONS FOR REASSESSMENT

Once a taxpayer has filed a return, the 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 119, the taxpayer has 90 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 On-Line Petition Center at www.boardofappeals.pa.gov.

13. 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.

14. 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.

15. 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 TPRR block must be checked on the credit line of the tax return. If supplies are sold to a customer, the full 6 percent tax shall be charged and collected.

16. LOCAL SALES, USE OR HOTEL OCCUPANCY TAXES (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.

17. 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 www.revenue.pa.gov or call 717-787-1064 and press Option 2 for sales and use tax.

18. 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.

Effective September 8, 2008, 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

T – TAXABLE

NT – NONTAXABLE

*** – INDICATES CHANGE OR CLARIFICATION**

**** – INDICATES NEW ITEM**

1 BOOKS AND STATIONERY

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 – 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 – School supplies, except when sold directly to a school district or qualified nonprofit educational institution

NT – Textbooks, when sold by a school or an authorized book store

**T – Yearbooks

**T - E-Books; subscriptions to access e-books

**T - Photographs

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, match-books, 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 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 24).

- 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
- T - Corsages and boutonnieres
- T - Costumes - Halloween, Christmas, etc.
- NT - Dress shields
- T - Formal clothing, including mother of the bride and flower girl dresses.
- 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 - (See Category 18)
- NT - Scarves, for headwear and neckwear
- NT - Scout uniforms and camp clothes
 - 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)

4 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 - Satellite radio equipment, services, and subscriptions
- **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

5 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 - Water picks
- T - Wave set, paste, powder or lotion
- T - Wrinkle removing and concealing preparations

6 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
- T - Building supplies and materials used to build and repair barns, sheds, coops, etc.
- 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 - 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 Dept. of Transportation
- 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 (dehorners, debeakers, 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.

7 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

8 FOOD AND BEVERAGES 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 9.

- NT - Alcohol and malt or brewed beverages. Tax is paid at time of purchase from a Liquor Control Board store or licensed malt beverage distributor.

- *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

9 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 below, when sold from the establishments listed above.

- 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, cold bottled and flavored
 - T - Coffee, hot
- NT - Coffee beans, whole or ground
- NT - Deli items such as meats and cheeses, potato salad, macaroni salad, etc.
- 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

10 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)

11 HOBBY SUPPLIES, TOYS, GAMES, RADIOS, ETC.

- T - Audio players, components and accessories, records, compact discs
- T - Baseball, football cards, etc.
- T - Bicycles and parts
- T - Boats and equipment
- 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

12 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 formalwear 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

13 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 7)
- 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 7)
- 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.

14 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
- **NT - Wipes, baby

15 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

16 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

17 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
 - T - 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 - Prostheses (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

18 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 U.S. 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 U.S.A., is taxable on full purchase price
 - T - Paper money, which is legal tender in U.S.A., is taxable on amount in excess of face value
- NT - Parking fees
 - 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, uncanceled U.S.A. stamps are taxable on amount in excess of face value
 - T - Stamps, cancelled U.S.A. stamps and all foreign stamps are taxable on the full purchase price

- 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

19 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)

20 PETS

- NT - Boarding, sitting or walking
 - T - Clippers and clipper lubricants
 - T - Equipment (collars, leashes, etc.)
 - T - Farrier services for pet horses
- NT - Flea collars, flea powder, flea and tick soap and tick sprays
 - 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

21 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 statues, medals and symbols used in religious worship
- T - Religious publications sold by religious groups

- T - Rosaries
- T - Wines used in religious services

22 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

23 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

24 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

25 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

26 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 for residential use
- NT - Fuel oil, gas, steam or electricity purchased for residential use
 - T - Fuel oil, gas, steam or electricity purchased for commercial use
 - T - Interstate and intrastate telephone services for residential or commercial use
- NT - Basic telephone service and subscriber line charges for residential use
 - T - Basic telephone service and subscriber line charges for commercial use
 - T - Utilities for office or business within home

27 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 below. 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
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

28 VEHICLE RENTAL TAX (VRT) (61 Pa. Code § 47.20)

Rental companies that have available for rental five 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 percent 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.

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	From	Through	Tax
\$.01	.10	.00			
.11	.17	.01	7.11	7.17	.43
.18	.34	.02	7.18	7.34	.44
.35	.50	.03	7.35	7.50	.45
.51	.67	.04	7.51	7.67	.46
.68	.84	.05	7.68	7.84	.47
.85	1.10	.06	7.85	8.10	.48
1.11	1.17	.07	8.11	8.17	.49
1.18	1.34	.08	8.18	8.34	.50
1.35	1.50	.09	8.35	8.50	.51
1.51	1.67	.10	8.51	8.67	.52
1.68	1.84	.11	8.68	8.84	.53
1.85	2.10	.12	8.85	9.10	.54
2.11	2.17	.13	9.11	9.17	.55
2.18	2.34	.14	9.18	9.34	.56
2.35	2.50	.15	9.35	9.50	.57
2.51	2.67	.16	9.51	9.67	.58
2.68	2.84	.17	9.68	9.84	.59
2.85	3.10	.18	9.85	10.00	.60
3.11	3.17	.19			
3.18	3.34	.20	Amount	Tax	
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	
6.51	6.67	.40	2000	120.00	
6.68	6.84	.41	3000	180.00	
6.85	7.10	.42			

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.

SALES AND USE TAX RATES (Continued)

1% RATES			2% RATES		
From	Through	Tax	From	Through	Tax
\$.51	1.50	.01	\$.26	.75	.01
1.51	2.50	.02	.76	1.25	.02
2.51	3.50	.03	1.26	1.75	.03
3.51	4.50	.04	1.76	2.25	.04
4.51	5.50	.05	2.26	2.75	.05
5.51	6.50	.06	2.76	3.25	.06
6.51	7.50	.07	3.26	3.75	.07
7.51	8.50	.08	3.76	4.25	.08
8.51	9.50	.09	4.26	4.75	.09
9.51	10.00	.10	4.76	5.25	.10
			5.26	5.75	.11
			5.76	6.25	.12
			6.26	6.75	.13
			6.76	7.25	.14
			7.26	7.75	.15
			7.76	8.25	.16
			8.26	8.75	.17
			8.76	9.25	.18
			9.26	9.75	.19
			9.76	10.00	.20

**3% RATE TABLE FOR CALCULATION OF
 THE MOTOR VEHICLE LEASE ADDITIONAL TAX**

FROM	TO	TAX
\$.17	.49	.01
.50	.83	.02
.84	1.16	.03
1.17	1.49	.04
1.50	1.83	.05
1.84	2.16	.06
2.17	2.49	.07
2.50	2.83	.08
2.84	3.16	.09
3.17	3.49	.10
3.50	3.83	.11
3.84	4.16	.12
4.17	4.49	.13
4.50	4.83	.14
4.84	5.16	.15
5.17	5.49	.16
5.50	5.83	.17
5.84	6.16	.18
6.17	6.49	.19
6.50	6.83	.20
6.84	7.16	.21
7.17	7.49	.22
7.50	7.83	.23
7.84	8.16	.24
8.17	8.49	.25
8.50	8.83	.26
8.84	9.16	.27
9.17	9.49	.28
9.50	9.83	.29
9.84	10.16	.30

AMOUNT	TAX	AMOUNT	TAX
\$10	.30	\$60	1.80
\$20	.60	\$70	2.10
\$30	.90	\$80	2.40
\$40	1.20	\$90	2.70
\$50	1.50	\$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.

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