

No. 1978-201

AN ACT

HB 80

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," further providing for the sales tax on sales or services made by means of coin operated food and beverage vending machines.

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

Section 1. Section 202, act of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971," is amended by adding a subsection to read:

Section 202. Imposition of Tax.—* * *

(d) Notwithstanding any other provisions of this article, the sale or use of food and beverages dispensed by means of coin operated vending machines shall be taxed at the rate of six per cent of the receipts collected from any such machine which dispenses food and beverages heretofore taxable.

Section 2. This act shall take effect immediately.

APPROVED—The 4th day of October, A. D. 1978.

MILTON J. SHAPP