

No. 98

AN ACT

Amending the act of March 6, 1956 (P. L. 1228), entitled, as amended, "An act to provide revenue for purposes of public education by imposing a tax on the sale, use, storage, rental or consumption of certain personal property and certain services; providing for licenses, reports *and payment of tax, interest and penalties, assessments, collections, liens, reviews and appeals; conferring powers and imposing duties upon the Department of Revenue, public officers, manufacturers, wholesalers, retailers, corporations, partnerships, associations and individuals and making an appropriation," exempting food and beverage from the tax when the purchase price therefor is fifty cents or less.

Selective Sales
and Use Tax Act.

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

Paragraph (17),
clause (1), section
2, act of
March 16, 1956,
P. L. 1228,
amended April
15, 1959, (Act
No. 14), further
amended.

Section 1. Paragraph (17) of clause (1) of section 2, act of March 16, 1956 (P. L. 1228), known as the "Selective Sales and Use Tax Act," amended April 15, 1959 (Act No. 14), is amended to read:

Section 2. Definitions.—The following words, terms and phrases when used in this act shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

* * * * *

(1) "Tangible Personal Property."

* * * * *

(17) Food and beverages, (except when purchased at, or from a school, church or hospital in the ordinary course of activities of such organization) *when the purchase price of the total transaction is more than fifty cents (50¢)*; when purchased (i) from persons engaged in the business of catering, or (ii) from persons engaged in the business of operating restaurants, cafes, lunch counters, private and social clubs, taverns, dining cars, hotels and other eating places. [, when in the latter case, the purchase is for consumption on the premises of the vendor or when furnished, prepared or served for consumption at tables, chairs or counters or from trays, glasses, dishes or other tableware provided by the vendor. For] *For* the purposes of this clause (17) beverages shall not include malt and brewed beverages and spirituous and vinous liquors.

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Section 2. This act shall take effect immediately.

APPROVED—The 16th day of June, A. D. 1959.

DAVID L. LAWRENCE

Effective
immediately.

* "and" omitted in original.