

No. 2006-189

AN ACT

SB 1331

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 exclusions from sales and use tax.

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

Section 1. Section 204 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971, is amended by adding a clause to read:

Section 204. Exclusions from Tax.—The tax imposed by section 202 shall not be imposed upon any of the following:

* * *

(66) The sale at retail or use of copies of an official document sold by a government agency or a court. For the purposes of this clause, the following terms or phrases shall have the following meanings:

(i) "court" includes:

(A) an "appellate court" as defined in 42 Pa.C.S. § 102 (relating to definitions);

(B) a "court of common pleas" as defined in 42 Pa.C.S. § 102;

(C) the "minor judiciary" as defined in 42 Pa.C.S. § 102;

(ii) "government agency" means an "agency" as defined in section 1 of the act of June 21, 1957 (P.L.390, No.212), referred to as the "Right-to-Know Law";

(iii) "official document" means a "record" as defined in section 1 of the "Right-to-Know Law." The term shall include notes of court testimony, deposition transcripts, driving records, accident reports, birth and death certificates, deeds, divorce decrees and other similar documents.

Section 2. This act shall take effect immediately.

APPROVED—The 29th day of November, A.D. 2006.

EDWARD G. RENDELL