

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 582 Session of 2025

INTRODUCED BY BOROWICZ, HAMM, LEADBETER, KAUFFMAN, WARNER, ZIMMERMAN, ROWE, ANDERSON, ARMANINI, BERNSTINE, GREINER, FINK AND SMITH, FEBRUARY 12, 2025

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 12, 2025

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
 2 act relating to tax reform and State taxation by codifying
 3 and enumerating certain subjects of taxation and imposing
 4 taxes thereon; providing procedures for the payment,
 5 collection, administration and enforcement thereof; providing
 6 for tax credits in certain cases; conferring powers and
 7 imposing duties upon the Department of Revenue, certain
 8 employers, fiduciaries, individuals, persons, corporations
 9 and other entities; prescribing crimes, offenses and
 10 penalties," in sales and use tax, further providing for
 11 exclusions from tax.

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

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

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

19 * * *

20 (77) The sale at retail of firearms and ammunition. For the
 21 purposes of this clause, the following words and phrases shall
 22 have the following meanings:

1 "Ammunition" means bullets, shells or other ammunition
2 designed for use in a firearm.

3 "Firearm" means a weapon that is designed to or may readily
4 be converted to expel a projectile by the action of an
5 explosive, or the frame or receiver of the weapon.

6 Section 2. This act shall take effect immediately.