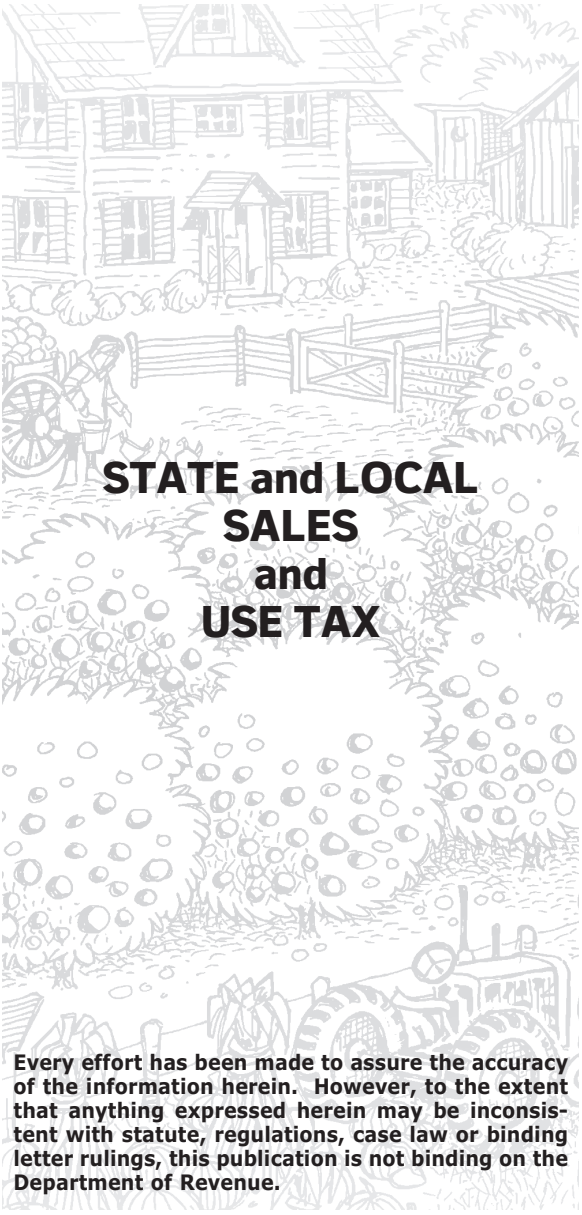
TAX INFORMATION FOR FARMERS



STATE and LOCAL SALES and USE TAX

Every effort has been made to assure the accuracy of the information herein. However, to the extent that anything expressed herein may be inconsistent with statute, regulations, case law or binding letter rulings, this publication is not binding on the Department of Revenue.

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DEPARTMENT OF REVENUE
www.revenue.state.pa.us

REV-1729 AS (12-12)

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CUSTOMER SERVICES & TAXPAYER ASSISTANCE

- **General Information**

  Taxpayer Service and
  Information Center . . . . . (717) 787-1064

  FACT &
  Information Line 1-888-PATAXES (728-2937)

  Online Customer
  Service Center . . . . . www.revenue.state.pa.us

  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.state.pa.us 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
  711 Gibson Blvd.
  Harrisburg, PA 17104-3200

  Rules and Regulations . . . . . www.pacode.com

Go paperless by
registering on the Internet
www.PABizOnline.com

This booklet provides Pennsylvania farmers and those selling to farmers, a guide to the application of sales and use tax.

Specific questions on statutory interpretation in this booklet may be addressed to the Office of Chief Counsel, PA Department of Revenue, PO BOX 281061, Harrisburg, PA 17128-1061.

WHAT IS FARMING?

The following activities, when conducted as a regular business, are considered farming:

A. Production of Food Products for Human Consumption

- The production of food crops and breeding and raising of livestock, bees and poultry.
- The production of vegetables, vegetable plants, fruits or nursery stock.
- The propagation of game birds for commercial use by holders of propagation permits.
- The propagation of fish or other aquatic animals for commercial use as a food or food by-product.

B. Production of Nonfood Products

- The production of flowers, trees (including Christmas trees) plants and shrubs in the field, nursery or greenhouse.
- The propagation of furbearing animals (not pets).
- The propagation and raising of horses to be used exclusively for commercial racing activities.

SALES TAX: WHAT IS TAXABLE?

Generally, the purchase of tangible personal property to be used predominantly and directly in farming operations is not subject to sales tax. Also, the purchase of repair and replacement parts for machinery and equipment used directly in farming operations, and the labor charge for installation of such parts, is not subject to sales tax. Foundations used to support machinery, equipment and parts directly and predominantly used in farming are also exempt from tax. Tangible personal property purchased to construct, repair or maintain real estate or farm equipment is subject to tax. Real estate includes buildings such as houses, garages, barns,

greenhouses, storage facilities, roads, dams, spillways and permanently installed fences, but does not include piping for irrigation or for livestock water supply, nor does it include drainage tiling. Administration; selling and marketing; exhibiting safety activities; and land conservation programs are not considered farming activities. Items purchased for these purposes are subject to sales tax, as are services supplied by a help supply vendor.

TAX EXEMPTION CERTIFICATES

When purchasing items of tangible personal property or services that are considered tax exempt, the farmer must complete a PA Exemption Certificate (REV-1220) for the supplier. Farmers are not required to obtain a sales tax license number or submit a sales tax license number to a supplier prior to receiving a sales tax exemption on purchases of tax-exempt tangible personal property directly used in farming operations. One exemption certificate may cover several purchases.

USE TAX

If sales tax is not paid by a farmer -- for example when a farmer purchases supplies from an out-of-state supplier that are subject to Pennsylvania sales tax and the supplier does not collect the Pennsylvania tax -- use tax is owed to the department. The use tax rate is the same as the sales tax rate, 6 percent. An additional 1 percent local use tax applies to items purchased or used in Allegheny County; 2 percent local tax applies to items purchased or first used in Philadelphia on or after Oct. 8, 2009. Prior to Oct. 8, 2009, the Philadelphia local tax was 1 percent. Use tax applies to the total purchase price, including delivery charges.

Use tax liabilities must be reported and paid within the first 20 days following the month of the first taxable use in Pennsylvania. If a farmer has a sales tax license, the use tax should be reported when the sales and use tax return is filed.

If sales tax in an amount less than 6 percent is paid to another state, the difference between the rate paid and 6 percent must be reported and paid to Pennsylvania as use tax. Additionally, local tax is due if the purchase is used in Philadelphia or Allegheny counties.

MOTOR VEHICLES

Agricultural vehicles, which are required to be registered under the Vehicle Code for highway use, are subject to sales tax. The purchase of all trucks intended by the purchaser to bear commercial or farm truck registration plates is subject to sales tax.

All-terrain vehicles (ATV's) that are required to be registered with the Department of Conservation and Natural Resources (DCNR) are subject to sales tax, except for ATV's that qualify as a multipurpose agricultural vehicle. In order for an ATV to be a multipurpose agricultural vehicle, it must be used exclusively for agricultural purposes and operated on the farm, on roads adjoining the farm or between farms of the purchaser no more than two miles apart.

MOTOR FUELS AND MOTOR CARRIER TAXES

I. Motor Fuel Taxes:

A. Tax:

Liquid fuels and fuels taxes are imposed on gasoline, gasohol, undyed diesel fuel and undyed kerosene. The tax rates are subject to change yearly based on the average wholesale price of products sold in Pennsylvania whenever the weighted wholesale price of petroleum products sold in PA exceeds $0.90/gallon. For current rates, visit the department's website at **www.revenue.state.pa.us** or call 717-783-2518.

B. Refunds:

Farmers are liable for the payment of liquid fuels and fuels taxes on the purchase of gasoline, gasohol, undyed diesel or undyed kerosene. The tax paid on such fuel used in farm machinery for the production of farm products can be reimbursed to the farmer upon submission of a claim for refund to: Commonwealth of Pennsylvania, Board of Finance and Revenue, 1101 South Front St., Suite 400, Harrisburg, PA 17104-2539. Claims are submitted for the fiscal year July 1 to June 30 and must be received by the Board of Finance and Revenue on or before the following Sept. 30. To obtain the proper claim form, a farmer must register with the Board by letter, providing his full name and address.

The board will mail the claim forms annually. The

claim form must be completed -- including receipts verifying the tax was paid -- and then returned to the Board of Finance and Revenue at the above address.

C. Dyed Diesel Fuel and Dyed Kerosene:

Whenever dyed diesel fuel and dyed kerosene are purchased in Pennsylvania, they are purchased free of liquid fuels and fuels taxes. Farmers are permitted to:

- Purchase and use high sulfur dyed diesel/ kerosene in diesel-powered farm equipment that is used exclusively off-highway. For example: farm tractors, harvesting equipment, etc.
- Purchase and use low sulfur dyed diesel/ kerosene in diesel-powered farm equipment and in trucks used on-and off-highway that carry a current biennial certificate of exemption, as provided under Section 1302 (10)(iii) of the Vehicle Code.

A diesel-powered truck bearing a farm vehicle registration must use undyed diesel/kerosene to operate on public highways.

II. Motor Carriers Road Tax (MCRT) and the International Fuel Tax Agreement (IFTA):

Vehicles subject to MCRT/IFTA are qualified motor vehicles which include:

- A power unit with two axles and a registered gross weight greater than 26,000 pounds;
- A power unit with three or more axles regardless of weight; and
- A combination where the declared combination weight exceeds 26,000 pounds or where the vehicles used in combination (truck and trailer) exceeds 26,000 pounds.

Qualified motor vehicles do not include recreational vehicles such as motor homes, pickup trucks with attached campers and buses when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle may not be used in connection with any business enterprise.

A. MCRT:

Any person operating a qualified motor vehicle exclusively in Pennsylvania must credential the

vehicle at a cost of $5/vehicle. The carrier must display PA Non-IFTA decals on both sides of the vehicle and carry a MCRT registration card in the vehicle.

- A farm truck registered vehicle bearing a farm truck plate and operated within restrictions of the Vehicle Code § 1344 is exempt from these requirements.
- A truck exempt from registration as a farm truck that is operated on a biennial exemption certificate as provided under § 1302 (10) (iii) is also exempt from these requirements.

B. IFTA:

Any person operating a PA based qualified motor vehicle in Pennsylvania and any other state must credential the vehicle at a cost of $5/vehicle. The carriers must display an IFTA decal on both sides of the vehicle and carry an IFTA license, or a legible copy thereof, in the vehicle. Farm vehicles as described above are NOT exempt from the IFTA credentialing requirement or the base state quarterly tax reporting requirement.

FARM DEALERS

Sales Tax

Persons Required to be Licensed: Every person, association, fiduciary, partnership, corporation or other entity engaged in making taxable sales of tangible personal property or services must be licensed with the department. Sales include leasing or renting of tangible personal property and the rental of hotel rooms.

How to Obtain a Sales Tax 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 online at **www.PABizOnline.com** or in hard copy using the PA Enterprise Registration Form (PA-100).

If an owner maintains more than one place of business in Pennsylvania, a copy of the license will be issued for display at each location. Licenses will only be issued or renewed to applicants that filed all required tax returns and paid all taxes due.

Licenses must be renewed every five years.

Collection of Tax: Tax must be collected at the time of sale of property unless the sale is on credit. Tax on credit sales must be collected within 30 days from the date of the sale. A seller is liable for reporting and remitting tax with the tax return covering the period in which either a taxable purchase was made or tax should have been collected. The seller may be assessed for failure to collect tax.

Purchase Price: Tax is to be collected on the full purchase price without deduction of charges for labor, handling, delivery or installation. Separately stated charges clearly designated as deposits for returnable containers transferred to the ultimate consumer of the product are not subject to tax. However, if the deposit is designated as a rental, the charge is subject to tax.

Tax Rate: The 6 percent state sales tax is to be collected on every separate taxable sale in accordance with the tax table on Page 19. An additional 1 percent local tax applies to items purchased or used in Allegheny County; 2 percent local tax applies to items purchased or first used in Philadelphia on or after Oct. 8, 2009. Prior to Oct. 8, 2009, the Philadelphia local tax was 1 percent.

Tax Returns: Upon registration, the department provides sales tax licensees with a schedule for reporting periods within a calendar year. No licensee shall be excused for failure to report and pay the tax. Tax returns must be filed for every reporting period, even if no tax is due.

MONTHLY RETURNS

Licensees whose total 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 with Prepayment Requirement: On the 20th of the month the current months prepayment and the prior months return and payment are due.

Methods to calculate prepayments: If your liability for the third quarter of the previous year (July, August and September) was $25,000 or more but less than $100,000, you must remit sales, use and hotel occupancy tax prepayments, you may

calculate the prepayment due by either of the following calculation methods: 50 percent of the actual tax liability for the same month of the previous year, **or** at least 50 percent of the actual tax liability for the current period.

If your liability for the third quarter of the previous year (July, August and September) was $100,000 or more, you must remit 50 percent of the actual tax liability for the same month of the previous year.

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

Electronic Filing

- ***e-TIDES*** (*Electronic Tax Information and Data Exchange System*): *e-TIDES* is a business tax filing system available free of charge to all registered sales and use tax account holders. Sales and use tax returns and payments can be made through *e-TIDES* by accessing **www.etides.state.pa.us**.

- **TeleFile:** TeleFile is a fast and secure way to file and pay sales and use tax by phone. Call, toll-free, 1-800-748-8299 using a touch-tone telephone.

- **Third-Party Vendors:** Approved third-party vendors provide for secure transmission for filing and paying sales and use tax. Visit **www.revenue.state.pa.us** to learn more about this electronic filing option.

Electronic Funds Transfer (EFT): All businesses are encouraged to explore this electronic payment option. Taxpayers remitting payment of $10,000 or more are required to do so by electronic funds transfer (EFT). Failure to make such payment by an approved EFT method may result in the imposition of a penalty of 3 percent of the tax due, up to $500. All tax documents are still required to be filed even when payments are made through EFT.

To register, visit **www.etides.state.pa.us**.

Cooperative Agricultural Associations Exemption: Cooperative agricultural associations, which are required to pay corporate net income tax, are exempt from the payment of sales and use tax on purchases of tangible personal property and services. However, the exemption does not apply to the purchase, lease, repair or the maintenance service of any motor vehicle required to be registered under the provisions of the Vehicle Code.

The exemption does not pass to a construction contractor who, pursuant to a construction contract with a cooperative agricultural association, is required to purchase materials, supplies or equipment installed so as to become part of the real estate.

AGRICULTURAL SERVICES PERFORMED FOR FARMERS

Animal and Poultry Feed

Individuals or businesses dealing in the preparation of animal or poultry feed for farmers will fall into one of the following categories:

- Those predominantly engaged in the business of preparing their own animal or poultry feed for sale qualify for sales tax exemption as a processor. Grinding and mixing equipment, not including vehicles to transport the equipment, may be purchased free from tax by filing a properly completed exemption certificate with the vendor.
- Those predominantly engaged in the business of preparing animal or poultry feed belonging to another (individual or business) do not qualify as a processor. Therefore, their purchases of equipment and vehicles to transport the equipment are subject to sales and use tax.

LIST OF TAXABLE AND NONTAXABLE ITEMS

T – Taxable: Items **not** normally used directly in farming.

NT – Nontaxable: Items that **are** normally used directly in farming.

NOTE: For items not normally used directly in farming that were purchased tax-free, a farmer should notate the invoice reflecting the reason for exemption, and maintain the invoice and exemption certificate.

T – Acetylene

NT – Air compressors

NT – Air conditioning, if used to preserve farm products prior to packaging (Taxable if used primarily for the comfort of farm
personnel or to preserve the farm product after the final packaging operation)

NT – Air tanks

NT – Alternator (auxiliary) if used to operate farm equipment

NT – Anhydrous ammonia tanks and fittings

NT – Artificial insemination equipment and supplies, if used for the breeding of productive animals

NT – Augers

NT – Automated milking equipment

NT – Balers

NT – Barn cleaners

NT – Bedding for productive animals

NT – Beekeeper supplies and equipment including, but not limited to bees, beehives and wax foundations

NT – Binders

NT – Blacksmith/farrier services for commercial racehorses or horses used directly in farming.

NT – Blankets when used to preserve the health of productive animals

NT – Blowers

NT – Boarding of animals

NT – Boots
NT – Breeding services for productive animals
NT – Brooders
T – Brooms, general cleanliness
NT – Brooms, used to clean mushroom beds
T – Buckets
NT – Buckets for handling farm products
T – Building supplies, including, but not limited to materials to build barns
NT – Bulbs for planting
T – Cabinets
NT – Cabs installed on farm tractors
NT – Calf weaners
NT – Cans, feeding
NT – Cattle currying and oiling machines
NT – Cattle feeders
NT – Cattle chutes (portable)
NT – Cement, if used to construct liquid manure pits, silo flooring and foundations for exempt machinery and equipment
T – Cement, if used for other than above
T – Chain hoists used as maintenance equipment
T – Chain saws (Chain saws are considered nontaxable only if used by a sawmill operator or planing mill operator for the purpose of cutting or hauling logs.)
NT – Chemicals used for pest control or to clean and sterilize exempt farm equipment
NT – Chicken pickers
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 – Clippers or clipping machines for use on productive animals
NT – Combines
T – Computers
T – Computer software, canned
NT – Containers: non-returnable wrapping supplies used for delivery of any personal property

T – Containers: milk, reusable
NT – Conveyors (elevators, hay and grain, self-generated)
NT – Corn crib (portable)
NT – Corn pickers
NT – Corn shuckers
NT – Coveralls
NT – Crates, field
NT – Cultivators
NT – Cutter, ensilage
NT – Debeakers for productive animals
NT – Defoliants
NT – Dehorners for productive animals
NT – Disinfectants
T – Dozer blades for land reclamation
NT – Drags
NT – Drainage pipe
T – Drills for repair and maintenance activities
NT – Drugs and medicines for animals, birds or fish
NT – Drying machines for grain
NT – Dusters
NT – Dusting compounds
T – Educational materials
NT – Egg candling, collecting, washing and processing equipment
T – Electric fence chargers
NT – Electric insect killers, if intended for use in an area in which farm animals or products are stored
NT – Electricity to operate farm equipment or interior barn lighting
T – Electricity for operating exterior lighting
T – Equipment and supplies for home use or personal use
NT – Equipment used to extract a product from productive animals or from the soil
NT – Feed and feed additives for productive animals, game birds or fish
NT – Feeding equipment, including, but not limited to bowls, buckets, cans, carts, tubs, food scoops, grinders and watering

devices for productive animals or game birds

T – Fencing

NT – Fertilizer distributors

NT – Fertilizers and chemical additives for soil

NT – Field sprayers

T – Fire prevention and safety equipment

NT – Firewood

NT – Fish hatchery stock and feed when a propagation permit is held

T – Flowers

NT – Fork lifts

NT – Fuel oil for use in heating poultry brooders, incubators and greenhouses

T – Fuel oil tanks

NT – Fumigation services upon agricultural commodities or containers used for agricultural commodities

NT – Fungicides

T – Garden tractors, unless used in the farming operation.

NT – Generators (auxiliary) only if they provide emergency service to prevent spoilage of food

NT – Gloves

NT – Graders used to grade eggs, vegetables and fruit.

NT – Grain bins, both permanent and portable, if used predominantly to store farm self-generated grain for productive farm animals, game birds or fish

T – Grain bins, if predominantly used to store purchased grain or grain for sale

NT – Grain drills used for seeding farm land

NT – Grain elevators (portable)

NT – Grain planters

NT – Grating for hog pen flooring

T – Greenhouses

NT – Grooming materials, equipment and supplies when necessary for the health of productive animals

NT – Growing media (artificial)

T – Guns and ammunition

NT – Harnesses used to control productive animals
T – Harnesses used for exhibition or transportation purposes
NT – Harrows
NT – Harvesters
NT – Hay conditioners
NT – Hay mowers
NT – Hay racks
NT – Hay rakes
NT – Hay tedders
NT – Hay windrowers
T – Heaters for milk house, including water heaters
T – Help Supply
NT – Herbicides
NT – Hog feeders
NT – Hoof trimmers for productive animals
NT – Hormones for productive animals
T – Horsefeed
NT – Husking machines
NT – Hydraulic hoist installed on a vehicle
NT – Ice
NT – Incubators
NT – Insecticides for use on crops
NT – Irrigation pipes and pumps
T – Lanterns
NT – Light bulbs for chicken coops
T – Light bulbs for general lighting
NT – Lime
NT – Livestock
T – Log splitters and timber equipment
T – Lumber
T – Maintenance facilities including tools, machinery and equipment to maintain machinery, equipment or property
NT – Manure handling equipment, including, but not limited to spreaders, front end loaders and scrappers
NT – Manure storage tanks
NT – Medicines, serums, and solutions used

in the care of animals, birds or fish

T – Milk cans

NT – Milk strainers, strainer discs and towels

T – Milk strainer dispensers, strainer discs dispensers and towel dispensers

NT – Milk tanks, bulk

NT – Milking machines, including piping

NT – Mowers, hay

NT – Mulches

NT – Mushroom equipment, machines and parts

T – Mushroom houses

T – Nails

NT – Nests, poultry (portable)

NT – Nursery equipment, machines and parts

T – Office supplies and equipment

T – Oilers

T – Oxygen

NT – Pails

T – Paint and paint supplies, general use

NT – Paint and paint supplies for use on exempt equipment

NT – Pallets and pallet box

NT – Paper towels for washing udders of cattle

NT – Peat moss

NT – Pens (portable)

NT – Pest Control services for agricultural services

NT – Pesticide

T – Pet food

NT – Picking equipment

NT – Pipes to supply water to barn or to water productive animals, game birds or crops

NT – Pitchfork

NT – Planters

NT – Plants

NT – Plows

T – Post hole diggers

NT – Poultry house equipment, including, but not limited to nests, feeders and waterers

NT – Productive animals
NT – Pruning equipment
NT – Pumps for use in farm irrigation or watering productive animals or game birds
T – Radios
NT – Refrigeration or cooling equipment used to store and preserve farm products
T – Road maintenance equipment
NT – Rodenticides
NT – Root planters
NT – Rotary hoes
NT – Sacks and bags when used as wrapping supplies
T – Safety equipment, unless worn by production personnel
NT – Salt blocks for use by productive animals
T – Sanders
NT – Saw dust and wood chips used for animal bedding
T – Scales
NT – Seeds and seeders
NT – Semen used for the breeding of productive animals
NT – Serums for use on animals, birds or fish
NT – Shovels
NT – Silage unloader
NT – Silos
T – Snow plows and equipment
NT – Soil conditioners
NT – Sprayers used to clean eggs, chickens, etc., prior to packaging
NT – Stalls for productive animals
NT – Stanchions
NT – Steel bodies mounted on farm wagons to dry hay by portable dryers
NT – Stone pickers
NT – Storage tanks for manure
T – Stud fees except where the animals are directly used in farm operations
T – Tanks, fuel oil
NT – Tarpaulins to protect or preserve farm

products

NT – Threshers

NT – Ties

T – Tire spreaders

NT – Tires used on agricultural implements

T – Tires used on nonagricultural implements

NT – Tobacco seed and tobacco paper

T – Toilets, field

T – Tools

NT – Topsoil

NT – Tractors and accessories

NT – Trough

NT – Tubs

NT – Twine

NT – Vaccines for animals, birds or fish

NT – Ventilation fans and equipment

NT – Veterinarian services for animals, birds and fish

NT – Washers for fruit, vegetable and egg

T – Water heater for cleaning dairy equipment and supplies

NT – Watering devices

NT – Waxers for fruits and vegetables

NT – Weaners for productive animals

NT – Weed spray used to protect farm crops

T – Welding equipment

NT – Welding rods for use in repairing exempt farm equipment

NT – Wheelbarrows

T – Windows

NT – Wire for bailing

T – Wire for fencing

T – Wood stoves

T – Wrenches for maintenance activities

NT – Wrapping supplies and containers that are non-returnable and used to deliver self-produced farm products

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SALES AND USE TAX RATES

6% RATES

From	Through	Tax
$ .01	.10	.00
.11	.17	.01
.18	.34	.02
.35	.50	.03
.51	.67	.04
.68	.84	.05
.85	1.10	.06
1.11	1.17	.07
1.18	1.34	.08
1.35	1.50	.09
1.51	1.67	.10
1.68	1.84	.11
1.85	2.10	.12
2.11	2.17	.13
2.18	2.34	.14
2.35	2.50	.15
2.51	2.67	.16
2.68	2.84	.17
2.85	3.10	.18
3.11	3.17	.19
3.18	3.34	.20
3.35	3.50	.21
3.51	3.67	.22
3.68	3.84	.23
3.85	4.10	.24
4.11	4.17	.25
4.18	4.34	.26
4.35	4.50	.27
4.51	4.67	.28
4.68	4.84	.29
4.85	5.10	.30
5.11	5.17	.31
5.18	5.34	.32
5.35	5.50	.33
5.51	5.67	.34
5.68	5.84	.35
5.85	6.10	.36
6.11	6.17	.37
6.18	6.34	.38
6.35	6.50	.39
6.51	6.67	.40
6.68	6.84	.41
6.85	7.10	.42
7.11	7.17	.43
7.18	7.34	.44
7.35	7.50	.45
7.51	7.67	.46
7.68	7.84	.47
7.85	8.10	.48
8.11	8.17	.49
8.18	8.34	.50
8.35	8.50	.51
8.51	8.67	.52
8.68	8.84	.53
8.85	9.10	.54
9.11	9.17	.55
9.18	9.34	.56
9.35	9.50	.57
9.51	9.67	.58
9.68	9.84	.59
9.85	10.00	.60

Amount	Tax
$ 10	$ .60
20	1.20
30	1.80
40	2.40
50	3.00
60	3.60
70	4.20
80	4.80
90	5.40
100	6.00
200	12.00
300	18.00
400	24.00
500	30.00
600	36.00
700	42.00
800	48.00
900	54.00
1000	60.00
2000	120.00
3000	180.00

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.

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CONTINUED PAGE 20

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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

pennsylvania

DEPARTMENT OF REVENUE

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