



From the Desk of:
TERI ROOT
Secretary to
Representative
Allan Egolf
403 South Office
Building
783-1593

4/10/02

Chairman Boyes - Finance
Committee - told Rep. Egolf that
he will try to run H.B. 1801 at
next committee meeting.

OFFICE OF CHIEF COUNSEL
DEPT. 281061
HARRISBURG, PA 17128-1061

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



May 4, 2001

PHONE: 717 787-1382
FAX: 717 772-1459

LORA A. KULICK
DIRECT DIAL EXT. 3063
lkulick@state.pa.us

Honorable Allan Egolf
Commonwealth of Pennsylvania
Member, House of Representatives
Main Capitol Building
Harrisburg, PA 17120

*Copy me
file file*

Re: Pennsylvania Sales and Use Tax
Tangible Personal Property

Dear Representative Egolf:

The Department of Revenue received your Office's facsimile note regarding the above-referenced subjects. It was forwarded to the Office of Chief Counsel for a direct reply. The note indicated a constituent's inquiry as to why sales tax is imposed on the purchase price of motorcycle helmets.

Please be advised that Pennsylvania's Tax Reform Code imposes a sales tax of six percent of the purchase price on each separate sale at retail of tangible personal property or taxable services within Pennsylvania. 72 P.S. §7202(a). As motorcycle helmets are items of tangible personal property to which no statutory exemption applies, sales tax is imposed on their purchase price.

Although some safety equipment is exempt from sales tax, such equipment is limited to that which is designed and worn by production personnel employed in manufacturing, processing, mining, rendering of a public utility service, farming and dairying. ~~That the use of certain safety equipment is mandated by Commonwealth law does not control whether its purchase is subject to sales tax.~~

I trust that this is a sufficient response to your request. Please contact this Office if you have any additional questions or concerns regarding this matter.

Sincerely,

Lora A. Kulick
Assistant Counsel

cc: Office of Legislative Affairs

LAK:dmm

ALLAN EGOLF, MEMBER

HARRISBURG OFFICE
HOUSE BOX 202020
MAIN CAPITOL BUILDING
HARRISBURG, PENNSYLVANIA 17120-2020
PHONE (717) 783-1593
FAX (717) 787-1243

DISTRICT OFFICE
POST OFFICE BOX 759
18 WEST MAIN STREET
NEW BLOOMFIELD, PENNSYLVANIA 17068
PHONE (717) 582-8119
FAX (717) 582-8979



House of Representatives
COMMONWEALTH OF PENNSYLVANIA
HARRISBURG

*Rep. Egolf requested Leg from
Mark Ryan,
Finance Comm.*

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HOUSE POLICY COMMITTEE
PENNSYLVANIA VETERANS' MEMORIAL COMMISSION

May 16, 2001

Mr. Mike Howard

[REDACTED]
Duncannon, PA 17020

Dear Mr. Howard:

Enclosed is a response my office received from the Department of Revenue concerning your inquiry about sales tax on motorcycle helmets.

Although the letter explains and clarifies existing law concerning the taxing of safety equipment, I agree with you that helmets that are mandated by law should not be taxed.

Also, since I believe that the state should encourage rather than mandate any helmet use, there should be no sales tax at all on safety helmets, including those for motorcycles, bicycles, scooters, etc.

I am, therefore, drafting legislation to eliminate Pennsylvania sales tax on all safety helmets.

Thank you for bringing this to my attention. If I can be of further assistance to you on any other state-related matter, please do not hesitate to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Allan Egolf".

Allan Egolf
State Representative
86th Legislative District

AE/tr

ALLAN EGOLF, MEMBER

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June 4, 2001

TO: All House Members
FROM: Rep. Allan Egolf *AE*
SUBJECT: Proposed Legislation – Sales & Use Tax Exemption of Safety Helmets

In the near future I will be introducing an important piece of legislation that will eliminate the sales and use tax on the purchase of safety or protective helmets.

Many children and adults enjoy activities such as horseback riding, bicycling, roller blading, and motorcycle riding where helmets are either required or recommended for the safety of the participant. I am introducing this legislation for two reasons. First, I believe it is important to encourage the use of safety helmets whether they are mandated or not. I believe that eliminating the sales and use tax on these purchases would be an incentive that would encourage helmet use. Secondly, I also believe it is unfair to impose a tax on state-mandated safety equipment.

If you would like to cosponsor this bill or need more information, please contact Teri Root at troot@pahousegop.com or call 3-1593.

AE/lg