
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 875 Session of
2023

INTRODUCED BY CIRESI, MADDEN, SANCHEZ, KINSEY, KENYATTA, HILL-
EVANS, CERRATO, CONKLIN AND GILLEN, APRIL 10, 2023

REFERRED TO COMMITTEE ON FINANCE, APRIL 10, 2023

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 (76) The sale at retail or use of an at-home medical test.

21 For the purposes of this clause, the term "at-home medical test"

22 shall mean a test done at home, including a pregnancy test or a

1 test kit or other equipment, used for the diagnosis, treatment
2 or monitoring of a human disease or medical condition.

3 Section 2. This act shall take effect in 60 days.