

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

NO. 4
Session of 2020

INTRODUCED BY _____ April 21, 2020

REFERRED TO SENATE FINANCE COMMITTEE

Digital Product Sales Tax Increase

Definitions.

The following word when used in this act shall have the meanings given to it in this section:

"Product." Any digital product that is transferred electronically to the individual purchasing it during the payment process. The definition of product shall include:

- (1) A product that is downloaded from the internet;
and
- (2) A product that is viewed by method of streaming over the internet; and
- (3) A product that is received by email from any retailer.

Digital Product Sales Tax.

The Department of Revenue shall levy:

- (1) A tax of 8% to any digital product that is transferred electronically to its purchaser.

This act shall take effect in 60 days.