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Senate of Pennsylvania Session of 2019 - 2020 Regular Session

MEMORANDUM

Posted: April 23, 2020 11:57 AM
From: [Senator Wayne D. Fontana](#)
To: All Senate members
Subject: Tax Exemption of Personal Protection Equipment

Recently, I purchased several pre-made washable face masks from a company and was charged sales tax for these items. With Governor Wolf's mandate that all Pennsylvanians wear a face mask when in public and the threat of the coronavirus making a come back in the fall, I will soon be introducing a bill that would make personal protective equipment (PPE) like facial masks and gloves exempt from Pennsylvania sales tax.

Many personal protective items are already exempt from sales tax like medical grade facial masks and gloves. However, with the current pandemic and the shortage of such items, residents and businesses have taken it upon themselves to make these items on their own with materials found at local craft stores or hardware shops. For this reason, facial masks will be considered essential and a necessity under my bill, just like the shirt on one's body. Therefore, any of the supplies needed to make a mask, like fabric and elastic, will be considered "clothing" and not an "accessory." The same would go for items like rubber or latex gloves that can be found in household goods.

My bill would also extend to the workplace. Currently, safety equipment and devices like gloves and masks worn by production personnel in manufacturing, processing, public utility and farming to name a few are tax exempted. My legislation would make PPE purchased and worn by nonproduction personnel like grocery store clerks or restaurant workers tax exempt as well.

These are trying times our state is facing. Responsible Pennsylvanians should not have to pay sales tax on what has become necessary items in today's world. I hope you will consider joining me in co-sponsoring this important legislation.



Introduced as [SB1258](#)