

CHAPTER 50. PURCHASES FOR RESALE

Sec.
50.1. Purchases and sales by wholesalers.

Source

The provisions of this Chapter 50 adopted September 8, 1972, effective September 9, 1972, 2 Pa.B. 1686, unless otherwise noted.

§ 50.1. Purchases and sales by wholesalers.

(a) The tax does not apply to ordinary sales at wholesale, the sales being made by the wholesalers to licensed retailers who will collect the tax upon their sales to the consumer. Neither does the tax apply to sales made to the wholesalers, since the transactions are in no sense retail sales.

(b) The fact that a person is engaged in the wholesale business does not relieve him from the duty of collecting or paying tax on purchases of property he makes for his own use, or upon sales made directly to consumers or others not for resale. The ordinary nature of the transaction in question, rather than the label by which the business is known or the nature of some or most of the transactions conducted, is the determining factor.

[Next page is 51-1.]

50-2

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