

**CHAPTER 57. RETAIL SALES, RESTAURANTS,  
BARS AND CLUBS**

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**§ 57.1. Carbonator for soda fountain.**

The sale of a carbonator to a soda fountain operator for making soda or carbonated water is subject to tax. Such tangible personal property is not considered to be used in manufacturing. The sale of carbon dioxide to a soda fountain operator is considered a sale for resale and is not considered taxable.

**§ 57.2. Gas used by restaurants.**

Gas purchased by a restaurant to be used in the preparation of meals shall be subject to tax under the provisions of the act.

**§ 57.3. Icemaking equipment.**

The purchase of icemaking equipment by restaurants, clubs, bars or similar establishments shall be subject to tax.

**§ 57.4. Merchandising equipment.**

The tax shall be applicable to the sale of display cases and similar merchandising equipment to hotels, food markets, stores and similar persons using the property in the conduct of their business.

**§ 57.5. Sale of equipment to restaurants.**

The sale of equipment, implements, other than wrapping supplies, and similar tangible personal property to a restaurant for use in the preparation or service of food shall be subject to tax under the TRC. Reference should be made to § 32.6 (relating to wrapping supplies, equipment and services).

**§ 57.6. Sales order books.**

The entire purchase price of sales order books shall be subject to tax. The fact that one copy of each set of forms contained therein may be transferred by the purchaser to his customers is not relevant under the TRC.

**§ 57.7. Purchase of soft drinks by liquor licensees and beer distributorships.**

(a) Retail liquor and malt or brewed beverages licensees may purchase soft drinks without the payment of tax if the licensee tenders to the supplier a resale exemption certificate.

(b) Liquor and malt or brewed beverage licensees are required to collect and remit tax upon the sale of soft drinks having a purchase price of more than 10¢.

(c) Liquor licensees are required to pay use tax upon the purchase price paid by the licensee for soft drinks used in the preparation of mixed drinks or otherwise consumed by the liquor licensee.

**Authority**

The provisions of this § 57.7 issued under section 270 of the Tax Reform Code of 1971 (72 P. S. § 7270).

**Source**

The provisions of this § 57.7 adopted September 8, 1972, 2 Pa.B. 1686; amended June 18, 1982, effective June 19, 1982, 12 Pa.B. 1872. Immediately preceding text appears at serial page (40413).

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