

FY2016-17 REVENUE PACKAGE

TAX REFORM CODE BILL PROVISIONS	FY2016-17
	<i>millions \$</i>
SALES AND USE TAX	
<i>Exclusion for Harvesting Timber (2017-18)</i>	
<i>Imposes Tax on Digital Downloads</i>	\$46.9
<i>Exclusion for Corrugated Boxes whether or not it is returnable</i>	(\$0.8)
<i>Exempts services for Convention Center maintenance</i>	(\$0.1)
<i>Vendor Discount \$300 Annual Cap</i>	\$55.5
PERSONAL INCOME TAX	
<i>Imposes tax on cash winnings of the PA Lottery</i>	\$15.8
BANK SHARES TAX	
<i>Increases tax rate from 0.89% to 0.95%</i>	\$23.5
<i>Act 52 technical cleanup for goodwill deductions and apportionment of receipts</i>	
<i>Edge Act 5 year phase-in (2017-18)</i>	
CIGARETTE TAX	
<i>Increase rate by \$1.00 to \$2.60 per pack</i>	\$431.1
<i>Increase amount transferred to the Agricultural Easement Purchase Fund</i>	(\$5.0)
INHERITANCE TAX	
<i>Clarifies that transfers among members of the same family are exempt</i>	(\$0.4)
TOBACCO PRODUCTS TAX	
<i>E-Cigarettes - 40% of wholesale</i>	\$13.3
<i>Smokeless Tobacco - \$0.55 per ounce</i>	\$46.2
<i>Roll-Your-Own - \$0.55 per ounce</i>	\$3.1
<i>Additional sales tax from higher OTP prices</i>	\$1.9
TABLE GAMES TAXES	
<i>Increase Table Games Tax by 2%</i>	\$16.8
TAX AMNESTY	
<i>Tax Amnesty program for 2016-17</i>	\$100.0

FY2016-17 REVENUE PACKAGE

TAX REFORM CODE BILL PROVISIONS	FY2016-17
	<i>millions \$</i>
OTHER TAX CREDITS, ZONES and REFUNDS	
<i>Coal Refuse Energy and Reclamation Tax Credit</i>	(\$7.5)
<i>Computer Data Center Equipment Incentive Program (2017-18)</i>	
<i>Malt Beverage Tax Credit (2017-18)</i>	
<i>Film Production Tax Credit (2017-18)</i>	
<i>Concert Rehearsal and Tour Tax Credit (2017-18)</i>	
<i>Video Game Production Tax Credit (2017-18)</i>	
<i>Waterfront Development Tax Credit (2017-18)</i>	
<i>Manufacturing and Investment Tax Credit (2017-18)</i>	
<i>Rural Jobs and Investment Tax Credit (2017-18)</i>	
<i>Mixed-Use Development Tax Credit (2017-18)</i>	
<i>City Revitalization and Improvement Zone</i>	(\$3.0)
<i>Repeals Promoting Employment Across PA Tax Credit</i>	\$5.0
<i>Reduces the cap on the Keystone Innovation Zone Tax Credit</i>	\$10.0
	\$752.3

OTHER REVENUE PROVISIONS	FY2016-17
	<i>millions \$</i>
EDUCATIONAL IMPROVEMENT TAX CREDIT (School Code)	(\$25.0)
LIQUOR REFORM (Act 39 of 2016)	\$149.0
GAMING EXPANSION	\$100.0
TABLE GAMES LICENSE FEES (Fiscal Code)	\$24.8
BALANCE TRANSFERS (Fiscal Code)	\$37.0
TOBACCO SETTLEMENT (Fiscal Code)	\$28.5
VOLKSWAGON SETTLEMENT	\$20.0
JUA LOAN	\$200.0
	\$534.3

TOTAL REVENUE PACKAGE	\$1,286.6
------------------------------	------------------