

CHAPTER 49. FOOD AND BEVERAGES

- Sec.
49.1. [Reserved].
49.2. Game fish, animals and birds.

Source

The provisions of this Chapter 49 adopted September 8, 1972, effective September 9, 1972, 2 Pa.B. 1686, unless otherwise noted.

§ 49.1. [Reserved].**Source**

The provisions of this § 49.1 adopted September 8, 1972, effective September 9, 1972, 2 Pa.B. 1686; reserved March 19, 1993 effective March 20, 1993, 23 Pa.B. 1322. Immediately preceding text appears at serial pages (117871) to (117872) and (139171).

§ 49.2. Game fish, animals and birds.

(a) *Definitions.* The following words and terms, when used in this section, have the following meanings, unless the context clearly indicates otherwise:

- (1) *Game fish*—As defined in 30 Pa.C.S. § 102 (relating to definitions).
- (2) *Game animals*—As defined in 34 Pa.C.S. § 102 (relating to definitions).
- (3) *Game birds*—As defined in 34 Pa.C.S. § 102.

(b) *Scope.* The purchase or use of game fish, game animal or game bird, whether purchased live or dressed, is exempt from tax when the purchase is for the purpose of human consumption except when purchased from a caterer; lunch counter; restaurant; cafe; or another “eating place,” as that term is used in Article II of the TRC (72 P. S. §§ 7201—7282).

Authority

The provisions of this § 49.2 issued under section 270 of the Tax Reform Code of 1971 (72 P. S. § 7270).

Source

The provisions of this § 49.2 adopted May 13, 1983, effective May 14, 1983, 13 Pa.B. 1638.

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