

Sales, Use and Hotel Occupancy Tax

The sales and [use tax](/TaxTypes/SUT/UseTax/Pages/default.aspx) is imposed on the retail sale, consumption, rental or use of tangible personal property including - [digital products](/TaxTypes/SUT/Pages/Digital-Products.aspx) - in Pennsylvania. The tax is also imposed on certain services relating to such property and on the charge for specific business services. Major items exempt from the tax include food (not ready-to-eat); candy and gum; most clothing; textbooks; computer services; pharmaceutical drugs; sales for resale; and residential heating fuels such as oil, electricity, gas, coal and firewood.

The Pennsylvania sales tax rate is 6 percent. By law, a 1 percent local tax is added to purchases made in Allegheny County, and 2 percent local tax is added to purchases made in Philadelphia.

See the [Retailer's Information Guide \(REV-717\)](/FormsandPublications/FormsforBusinesses/SUT/Documents/rev-717.pdf).

[\(/FormsandPublications/FormsforBusinesses/SUT/Documents/rev-717.pdf\)](/FormsandPublications/FormsforBusinesses/SUT/Documents/rev-717.pdf)

or the more detailed

[Taxability Lists](/TaxTypes/SUT/Pages/Taxability%20Lists.aspx) for a taxable items to review subjectivity to sales tax of goods and services.

A [use tax](/TaxTypes/SUT/UseTax/Pages/default.aspx), at the same rate as sales tax, is due on taxable purchases of tangible personal property or specified services used or consumed in Pennsylvania where no sales tax is paid to a vendor. For example, the purchase may have been made out-of-state.

Use Tax

<https://www.revenue.pa.gov/TaxTypes/SUT/UseTax/Pages/default.aspx>

Online Retailers

<https://www.revenue.pa.gov/TaxTypes/SUT/OnlineRetailers/Pages/default.aspx>

Non-Profit

<https://www.revenue.pa.gov/TaxTypes/SUT/NonProfit/Pages/default.aspx>

Third Party Delivery Businesses

<https://www.revenue.pa.gov/TaxTypes/SUT/Pages/Third-Party-Sales-Deliveries.aspx>

Hotel Occupancy Tax - Booking Agents

<https://www.revenue.pa.gov/TaxTypes/SUT/Pages/Hotel-Occupancy-Tax-Booking-Agents.aspx>

Sales & Use Tax Taxability Lists

<https://www.revenue.pa.gov/TaxTypes/SUT/Pages/Taxability%20Lists.aspx>

Building Machinery and Equipment

<https://www.revenue.pa.gov/TaxTypes/SUT/Pages/Act%2045%20of%201998.aspx>

Digital Products

<https://www.revenue.pa.gov/TaxTypes/SUT/Pages/Digital-Products.aspx>

Home-sharing/Third-party Broker Rentals

<https://www.revenue.pa.gov/TaxTypes/SUT/Pages/Home-sharing-or-Third-party-Broker-Rentals.aspx>

Sales Tax Non-Registrant Program

<https://www.revenue.pa.gov/TaxTypes/SUT/Pages/Sales-Tax-Non-Registrant-Program.aspx>

The hotel occupancy tax, imposed at the same rate as sales tax, applies to room rental charges for periods of less than 30 days by the same person. In addition to hotels, the tax applies to rentals of rooms, apartments and houses

(/TaxTypes/SUT/Pages/Home-sharing-or-Third-party-Broker-Rentals.aspx)

arranged through online or third-party brokers.

For detailed and historic sales, use and hotel occupancy tax information, please review the

Tax Compendium (/News%20and%20Statistics/ReportsStats/TaxCompendium/Pages/default.aspx)

Paying Delinquent Sales Tax (<https://www.revenue.pa.gov/TaxTypes/SUT/Pages/Paying-Delinquent-Sales-Tax.aspx>)

Approved Software Vendors (<https://www.revenue.pa.gov/OnlineServices/Business-Services/efile/Pages/Third%20Party%20Sales%20Tax%20Vendors.aspx>)

Accelerated Sales Tax (AST) Prepayments (<https://www.revenue.pa.gov/TaxTypes/SUT/Pages/Accelerated-Prepayment.s.aspx>)

e-911 Information (<https://www.revenue.pa.gov/TaxTypes/SUT/Pages/e-911-Information.aspx>)

Wine Excise Tax (<https://www.revenue.pa.gov/TaxTypes/SUT/Pages/Wine-Excise-Tax.aspx>)

CBD and Hemp Products (<https://www.revenue.pa.gov/TaxTypes/SUT/Pages/CBD-and-Hemp.aspx>)

Consumer Fireworks Tax (<https://www.revenue.pa.gov/TaxTypes/SUT/Pages/Consumer-Fireworks-Tax.aspx>)

File Upload Specifications (<https://www.revenue.pa.gov/OnlineServices/myportal/BusinessTaxes/FileUploadSpecs/STUploadSpecs/Pages/default.aspx>)

Forms and Publications (<https://www.revenue.pa.gov/FormsandPublications/FormsforBusinesses/SUT/Pages/default.aspx>)

Tax Bulletins (<https://www.revenue.pa.gov/TaxLawPoliciesBulletinsNotices/TaxBulletins/SUT/Pages/default.aspx>)

Letter Rulings

(<https://www.revenue.pa.gov/TaxLawPoliciesBulletinsNotices/LetterRulings/SUT/Pages/default.aspx>)

Informational Notices

(<https://www.revenue.pa.gov/TaxLawPoliciesBulletinsNotices/InformationalNotices/Pages/default.aspx>)

Commonly Asked Questions

(<https://revenue-pa.custhelp.com/app/answers/list/c/13>)



[Sales Tax Discount Q&A](#)

([/TaxTypes/SUT/Documents/sales_tax_discount_qa.pdf](#))