



SALES AND USE TAX BULLETIN 2021-01

Sales and use tax exemption for non-medical masks and face coverings

Issued: January 20, 2021

Effective Date: October 30, 2020

The Department of Revenue (“Department”) issues this Sales and Use Tax Bulletin to inform persons responsible for charging, collecting and remitting sales tax of the tax treatment of non-medical masks and face coverings.

Medical supplies, including medical and disposable surgical masks, are exempt from Pennsylvania sales tax. 72 P.S. § 7204(17); Retailer’s Information Guide (REV-717). Prior to COVID-19, non-medical masks and face coverings were subject to sales tax because non-medical masks and face coverings were generally classified as ornamental wear or clothing accessories and the use for which consumers purchased non-medical masks and face coverings was not for an exempt purpose. 72 P.S. § 7204(26); Retailer’s Information Guide (REV-717). Retailers were not obligated to determine whether a non-medical mask or face covering would be used for medical purposes because “[t]he determination that purchases qualify for exemptions as...medical supplies and the like, is based essentially upon the use for which the purchase are intended.” 61 Pa. Code § 52.1(a).

On March 6, 2020, pursuant to the provisions of Subsection 7301(c) of the Emergency Management Services Code, 35 Pa. C.S. § 7101, *et seq.*, Governor Tom Wolf issued a Proclamation of Disaster Emergency in response to the COVID-19 pandemic, authorizing “all Commonwealth departments and agencies [to] utilize all available resources...as deemed necessary to cope with this emergency situation.” In response to consumer demand for medical masks outpacing supply and leading consumers to use non-medical masks and face coverings¹ for medical purposes, namely to prevent and control the spread of COVID-19, the department responded with a statement that any non-medical cloth or disposable mask purchased for use as a means of protection against the virus was not subject to sales or use tax. Accordingly, the department will not assess retailers for failing to collect sales tax on purchases of non-medical masks and face coverings. Additionally, consumers who can certify to the department that a cloth or disposable non-medical mask or face covering was purchased and used as a means of protection against the virus can petition the department for a refund of any sales or use tax paid.

As of October 30, 2020, in response to the ubiquitous use of non-medical masks and face coverings, the department recognizes that both cloth and disposable non-medical masks and face coverings are exempt from sales and use tax as everyday wear or clothing.

¹ The Pennsylvania Department of Health, in its November 17, 2020, Updated Order Requiring Universal Face Coverings, defines “face covering” as “covering of the nose and mouth with material that is secured to the head with ties, straps, or loops over the ears or is wrapped around the lower face.” It can be “made of a variety of synthetic or natural fabrics, including cotton, silk, or linen” and “may be factory-made, sewn by hand, or improvised from household items, including, but not limited to, scarfs, [or] bandanas.”