

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 159

Session of  
1987

INTRODUCED BY LLOYD, TRELLO, HALUSKA, SHOWERS, CAPPABIANCA,  
MILLER, KOSINSKI, COY, SERAFINI, VEON, STABACK, D. R. WRIGHT,  
CARLSON, CAWLEY, ANGSTADT, CORRIGAN, WASS, PETRARCA, HALUSKA  
AND FARGO, FEBRUARY 4, 1987

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 4, 1987

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An  
2 act relating to tax reform and State taxation by codifying  
3 and enumerating certain subjects of taxation and imposing  
4 taxes thereon; providing procedures for the payment,  
5 collection, administration and enforcement thereof; providing  
6 for tax credits in certain cases; conferring powers and  
7 imposing duties upon the Department of Revenue, certain  
8 employers, fiduciaries, individuals, persons, corporations  
9 and other entities; prescribing crimes, offenses and  
10 penalties," excluding water softeners from the sales tax.

11 The General Assembly of the Commonwealth of Pennsylvania  
12 hereby enacts as follows:

13 Section 1. Section 201 of the act of March 4, 1971 (P.L.6,  
14 No.2), known as the Tax Reform Code of 1971, is amended by  
15 adding a clause to read:

16 Section 201. Definitions.--The following words, terms and  
17 phrases when used in this Article II shall have the meaning  
18 ascribed to them in this section, except where the context  
19 clearly indicates a different meaning:

20 \* \* \*

21 (w) "Water conditioner or softener." A device attached to a

1 water system for the treatment of water for residential or  
2 agricultural use through filtration, adsorption, deionization,  
3 distillation, reverse osmosis, disinfection, silver  
4 bacteriostasis, oxidation, neutralization, cation exchange  
5 softening, chemical treatment, electrodialysis or combination  
6 thereof.

7 Section 2. Section 204(25) of the act is amended to read:

8 Section 204. Exclusions from Tax.--The tax imposed by  
9 section 202 shall not be imposed upon

10 \* \* \*

11 (25) The sale at retail or use of water and the sale at  
12 retail, the rental, the delivery and installation, the servicing  
13 or the repair of a water softener or water conditioner.

14 \* \* \*

15 Section 3. This act shall take effect in 60 days.