## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL <br> No. $1816 \underset{2017}{\text { Session of }}$

INTRODUCED BY MCCARTER, V. BROWN, MILLARD, NEILSON, ROZZI, WATSON AND FREEMAN, SEPTEMBER 25, 2017

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 25, 2017

AN ACT

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

The General Assembly of the Commonwealth of Pennsylvania
hereby enacts as follows:
Section 1. Section 204 of the act of March 4, 1971 (P.L.6,
No.2), known as the Tax Reform Code of 1971, is amended by adding a clause to read:

Section 204. Exclusions from Tax.--The tax imposed by section 202 shall not be imposed upon any of the following: * * *
(71) The sale at retail or use of WaterSense or Energy Star products, beginning in 2017 and each vear thereafter, for the period beginning April 22 and ending April 29. For the purposes

1 of this clause, the following terms or phrases shall have the
2 following meanings:
3 (i) "Energy Star product" means a product meeting the energy
4 efficiency requirements set forth in Energy Star product
5 specifications established by the Environmental Protection
6 Agency.
7 (ii) "WaterSense product" means a water-efficient product
8 that has been independently tested and certified to meet the
9 Environmental Protection Agency's WaterSense criteria for
10 efficiency and performance.
11 Section 2. This act shall take effect in 60 days.

