

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1449 Session of
1977

INTRODUCED BY PARKER AND KNEPPER, JULY 5, 1977

REFERRED TO COMMITTEE ON FINANCE, JULY 5, 1977

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," providing for the exclusion from taxation of
11 certain woodburning appliances.

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

14 Section 1. Section 204, act of March 4, 1971 (P.L.6, No.2),
15 known as the "Tax Reform Code of 1971," is amended by adding a
16 clause to read:

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

19 * * *

20 (37) The sale at retail or use of the following items:

21 (i) Circulating heater - a woodburning appliance with an
22 exterior cabinet allowing air circulation around the heater.

23 (ii) Cookstove - a woodburning appliance designed for

1 cooking purposes.

2 (iii) Fireplace improvement product - any product that can
3 be used with or integrated into the operation of a fireplace
4 which will increase the energy efficiency of that fireplace.

5 (iv) Free-standing fireplace - any woodburning appliance
6 designed for heating which is equipped with doors that can be
7 shut at any time to prevent heat loss.

8 (v) Furnace - any appliance utilizing wood exclusively or in
9 combination with oil, gas, electricity or coal designed to
10 operate as a central heating system.

11 Section 2. This act shall take effect in 60 days.