

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1613 Session of
1983

INTRODUCED BY DOMBROWSKI, TRELLO, WILSON, PISTELLA, PETRONE,
DeLUCA, SEVENTY, GEIST, PHILLIPS, McMONAGLE, DONATUCCI,
RIEGER AND COLAFELLA, OCTOBER 19, 1983

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 19, 1983

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 tax on retail sales of insulating
11 materials.

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

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

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

19 * * *

20 (44) The sale at retail or use of insulation supplies and
21 materials installed at a homeowner's residence that is
22 specifically designed to reduce heat loss or gain and is not

1 primarily structural or decorative. The items include, but are
2 not limited to, materials made of fiberglass, cellulose or
3 styrofoam.

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