

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1062 Session of 2011

INTRODUCED BY CUTLER, BARRAR, BOYD, DENLINGER, EVERETT,  
FABRIZIO, GABLER, GEIST, GINGRICH, HARRIS, HENNESSEY,  
HUTCHINSON, KAUFFMAN, METZGAR, MURT, PYLE AND SONNEY,  
MARCH 15, 2011

REFERRED TO COMMITTEE ON FINANCE, MARCH 15, 2011

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," further providing for classes of income.

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

13 Section 1. Section 303 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 subsection to read:

16 Section 303. Classes of Income.--(a) The classes of income  
17 referred to above are as follows:

18 \* \* \*

19 (a.8) The purchase price at retail or use of an energy  
20 efficient wood heater. The amount of the allowable deduction  
21 shall be ten per cent of the aggregate purchase price of a wood

heater at retail in the taxable year, not to exceed one thousand  
dollars (\$1,000) or the amount of tax due under this article,  
whichever is less. The deduction of this subsection does not  
include the leasing, rental, repair or servicing of such system  
or product. For the purposes of this subsection, wood heaters  
must comply with the most current United States Environmental  
Protection Agency certification and must have a permanent EPA  
approval label affixed to the heater. The following wood heaters  
shall be included under this subsection: wood stoves, pellet  
stoves, corn stoves, fireplace inserts or other clean burning  
biomass heating devices as certified by the United States  
Environmental Protection Agency.

\* \* \*

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