

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 48

Session of  
1979

INTRODUCED BY GATSKI, B. F. O'BRIEN, J. L. WRIGHT, JR., BURNS  
AND McCALL, FEBRUARY 5, 1979

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 5, 1979

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 exclusions from sales and  
11 use taxation.

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 (38) Any heating or hot water devices utilizing coal or coal  
21 derived energy including all controls, furnaces, boilers,  
22 radiation and other hardware necessary to effect the

1 installation of a heating or hot water system utilizing coal or  
2 coal derived energy.

3       Section 2. The exemption provided in section 1 of this  
4 amendatory act shall be claimed by the purchaser by filing with  
5 the supplier of such materials a certified application for  
6 exemption on forms provided by the department.

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