

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 451

Session of  
1981

INTRODUCED BY ITKIN, NOYE, MANDERINO, COCHRAN, SEVENTY, COLE,  
COWELL, PRATT, KUKOVICH, DAWIDA, GRUITZA, SPITZ,  
D. R. WRIGHT, COHEN, CALTAGIRONE, FISCHER, McINTYRE,  
PETRARCA, CORDISCO, LASHINGER, O'DONNELL, LUCYK, PISTELLA,  
ZWIKL, DeWEESE AND EVANS, FEBRUARY 9, 1981

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 9, 1981

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 taxation.

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

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

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

18 \* \* \*

19 (41) The sale at retail or use of a woodburning appliance  
20 designed for cooking purposes or any appliance using wood

1 exclusively or in combination with oil, gas, electricity or coal  
2 designed to operate as a central heating system.

3 (42) The sale at retail and the cost of installation of a  
4 solar energy conversion device in a new or existing residential  
5 or commercial building or the cost of modifying an existing  
6 energy system to accommodate a solar energy conversion device in  
7 a new or existing residential or commercial building. The  
8 exemption granted by this clause shall be obtained by filing  
9 with the supplier and installer of the solar energy system a  
10 certified application for exemption on forms prescribed by the  
11 department. Such application shall be filed with the supplier  
12 prior to the commencement of construction or installation and  
13 shall state that the owner is entitled to the exemption provided  
14 by this clause.

15 Section 2. This act shall take effect immediately.