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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

**No. 337**

Session of  
1985

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INTRODUCED BY FISHER, WILT, LINCOLN, MADIGAN, ANDREZESKI,  
SALVATORE, REIBMAN, SINGEL AND GREENLEAF, FEBRUARY 11, 1985

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REFERRED TO FINANCE, FEBRUARY 11, 1985

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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 an exclusion from tax.

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

13 Section 1. Section 204 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 clause to read:

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

18 \* \* \*

19 (45) The sale at retail or use of a solar energy system  
20 which produces hot water for use in a new or existing  
21 residential building.

1 Section 2. This act shall expire in three years.

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