

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 354

Session of
1987

INTRODUCED BY LASHINGER, TRELLO, MRKONIC, PETRONE, ITKIN, BUNT,
OLASZ AND FISCHER, FEBRUARY 23, 1987

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 23, 1987

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 the sales
11 and use tax.

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 clauses to read:

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

19 * * *

20 (46) The sale at retail or use of firewood. For the purpose
21 of this clause, firewood shall mean the product of trees when
22 severed from the land and cut into proper lengths for burning

1 and used for fuel to heat residential dwellings.

2 (47) The sale at retail or use of the following items:

3 (i) Circulating heater - a woodburning or coalburning
4 appliance with an exterior cabinet allowing air circulation
5 around the heater, which is manufactured in the United States.

6 (ii) Cookstove - a woodburning or coalburning appliance
7 designed for cooking purposes which is manufactured in the
8 United States.

9 (iii) Furnace - any appliance utilizing wood or coal
10 exclusively or in combination with oil, kerosene, gas,
11 electricity, coal or wood designed to operate as a central
12 heating system, which is manufactured in the United States.

13 (48) The sale at retail and the cost of installation of a
14 solar energy conversion device in a new or existing residential
15 or commercial building or the cost of modifying an existing
16 energy system to accommodate a solar energy conversion device in
17 a new or existing residential or commercial building. The
18 exemption granted by this clause shall be obtained by filing
19 with the supplier and installer of the solar energy system a
20 certified application for exemption on forms prescribed by the
21 department. Such application shall be filed with the supplier
22 prior to the commencement of construction or installation and
23 shall state that the owner is entitled to the exemption provided
24 by this clause.

25 (49) The sale at retail and the cost of installation of a
26 windmill or a wind-powered device for a new or existing
27 residential or commercial building or the cost of modifying an
28 existing energy system to accommodate a windmill or wind-powered
29 device, etc.

30 (50) The sale at retail of supplies and materials to tourist

1 promotion agencies, which receive grants from the Commonwealth,
2 for distribution to the public as promotional material or the
3 use of such supplies and materials by the agencies for
4 promotional purposes.

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