

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 765 Session of
2003

INTRODUCED BY C. WILLIAMS, MUSTO, O'PAKE, COSTA, KITCHEN,
BOSCOLA, STACK, WOZNIAK, SCHWARTZ, RAFFERTY, A. WILLIAMS AND
RHOADES, MAY 19, 2003

REFERRED TO FINANCE, MAY 19, 2003

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 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 a clause to read:

17 Section 204. Exclusions from Tax.--The tax imposed by
18 section 202 shall not be imposed upon any of the following:

19 * * *

20 (64) The sale at retail or use of any energy efficient
21 appliance during the exclusion period by an individual purchaser
22 for nonbusiness use. For purposes of this clause, the phrase

1 "exclusion period" means the time period determined by the
2 department that includes two weeks out of the year, one of which
3 is the week during which Earth Day falls. For purposes of this
4 clause, "purchaser" means an individual who places an order and
5 pays the purchase price by cash or credit during the exclusion
6 period even if delivery takes place after the exclusion period.
7 For purposes of this clause, energy efficient appliances are
8 those that have received an "Energy Star" label as part of the
9 voluntary labeling program established by the Environmental
10 Protection Agency, designed to identify and promote energy
11 efficient products in order to reduce carbon dioxide emissions.

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