

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

No. 11

Special Session No. 1 of  
2007-2008

INTRODUCED BY PARKER, BELFANTI, BIANCUCCI, BISHOP, BLACKWELL,  
BRENNAN, CALTAGIRONE, CAUSER, CURRY, DePASQUALE, FRANKEL,  
GOODMAN, GRUCELA, HENNESSEY, HORNAMAN, LEACH, MANN, McCALL,  
McGEEHAN, MELIO, MUNDY, M. O'BRIEN, PETRARCA, PRESTON,  
QUIGLEY, READSHAW, ROAE, ROSS, SIPTROTH, STABACK, TANGRETTI,  
VITALI, YUDICHAK, BENNINGTON, CONKLIN, FABRIZIO, LONGIETTI,  
McILVAINE SMITH, MOYER, MURT, REED, REICHLEY, VULAKOVICH,  
WALKO, YOUNGBLOOD, SCHRODER, KULA, DALLY, SCAVELLO, DeWEESE,  
KORTZ AND JOSEPHS, SEPTEMBER 24, 2007

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 24, 2007

## 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 exclusion from the sales  
11 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 \* \* \*

1       (67) The sale at retail of a clothes washer, dishwasher,  
2 refrigerator, room air conditioner and ceiling fan purchased  
3 during the exclusion period by an individual purchaser for  
4 nonbusiness use; provided the property qualifies as an "Energy  
5 Star" product pursuant to the United States Environmental  
6 Protection Agency Energy Star Program as evidenced by the  
7 property bearing an "Energy Star" label. The exclusion does not  
8 include the leasing, rental, repair or servicing of this  
9 property. For purposes of this clause, the phrase "exclusion  
10 period" means the first full calendar weekend of October 2007  
11 and April 2008. For purposes of this clause, "purchaser" means  
12 an individual who places an order and pays the purchase price by  
13 cash, credit or other negotiable instrument during the exclusion  
14 period even if delivery takes place after the exclusion period.  
15 For the purposes of this clause, the term "calendar weekend"  
16 means Saturday and Sunday.

17       Section 2. This act shall take effect immediately.