

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 234 Session of 2009

INTRODUCED BY WOZNIAK, STOUT, FONTANA, ALLOWAY, O'PAKE, STACK,
WAUGH, BOSCOLA AND D. WHITE, FEBRUARY 19, 2009

REFERRED TO FINANCE, FEBRUARY 19, 2009

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," in personal income tax, providing for a credit
11 for weatherization projects.

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

14 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
15 the Tax Reform Code of 1971, is amended by adding a section to
16 read:

17 Section 314.1. Credit for Weatherization Projects.--(a) A
18 resident taxpayer shall be allowed a credit against the tax
19 otherwise due under this article for expenses incurred by the
20 taxpayer in completing a weatherization project.

21 (b) Credit authorized under this section shall not exceed
22 the lesser of the total amount of expenses incurred in

1 completing the weatherization project or the total amount of tax
2 due under this article: Provided, however, That in no case shall
3 the credit awarded under this section exceed one thousand two
4 hundred fifty dollars (\$1,250).

5 (c) The total amount of credits approved by the department
6 shall not exceed fifty million dollars (\$50,000,000) in any
7 fiscal year.

8 (d) The secretary shall promulgate regulations necessary for
9 the implementation and administration of this section.

10 (e) For purposes of this section the phrase "weatherization
11 project" shall mean permanent improvements to a residential
12 dwelling that maximize energy savings. Measures may include
13 sealing air leaks and duct work, installing storm windows and
14 doors, adding or installing insulation, improving or replacing
15 heating and cooling systems and associated repairs, including
16 roofing repair and replacement.

17 Section 2. The addition of section 314.1 of the act shall
18 apply to taxable years beginning after December 31, 2008.

19 Section 3. This act shall take effect immediately.