

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 966 Session of 2011

INTRODUCED BY BENNINGHOFF, CALTAGIRONE, CAUSER, COHEN, CUTLER, DAY, DENLINGER, ELLIS, EVERETT, FLECK, GABLER, GEIST, GILLESPIE, GINGRICH, GROVE, HARRIS, KAUFFMAN, KULA, MURT, MYERS, PETRARCA, PYLE, RAPP, ROCK, SWANGER, VULAKOVICH AND YOUNGBLOOD, MARCH 7, 2011

REFERRED TO COMMITTEE ON APPROPRIATIONS, MARCH 7, 2011

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 sales and use tax
11 exclusions.

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

14 Section 1. Section 204(44) of the act of March 4, 1971 (P.L.
15 6, No.2), known as the Tax Reform Code of 1971, amended June 22,
16 2001 (P.L.353, No.23), is amended 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 (44) The sale at retail or use of firewood or any tangible
21 personal property that burns firewood to generate electricity,

1 including wood burning stoves and wood burning furnaces. For the
2 purpose of this clause, firewood shall mean the product of trees
3 when severed from the land and cut into proper lengths for
4 burning and pellets made from pure wood sawdust if used for fuel
5 for cooking, hot water production or to heat residential
6 dwellings.

7 * * *

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