

# MEMORANDUM

TO: Members of the House of Representatives

FROM: Representative Matt Smith

DATE: December 22, 2010

SUBJECT: Co-Sponsorship of Legislation: Re-introduction of HB 448 of 2009 - Energy Star Glass Product Tax Credit

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In the near future, I plan to re-introduce legislation to provide a tax credit for manufacturers of Energy Star rated glass or window technologies, HB 448 of 2009.

This legislation amends the Tax Reform Code of 1971, and creates the Energy Star Rated Glass or Window Technologies Tax Credit, which enables manufacturers of energy-efficient glass technologies to apply for a tax credit on the capital, operation and maintenance costs associated with the manufacturing of their product. This proposal defines Energy Star rated glass technologies as those glass products that meet certain specifications set forth by the Department of Energy and are used as part of a plan to reduce the total annual energy and power costs in a building.

Energy Star rated glass is a valuable alternative energy product. Certain glass technologies in windows have been shown to reduce heating and cooling bills by blocking unwanted heat gain during the summer and preventing heat loss in the winter. Other energy-efficient glass technologies have been shown to reduce the exposure to harmful ultraviolet (UV) rays. Additionally, because energy-efficient glass technologies decreases the amount of heating and cooling required for comfortable living, homes that use energy-efficient windows can often save money by installing smaller furnaces and/or air conditioning units. I believe that by offering this tax credit, we will promote and stimulate the manufacturing of these pivotal energy and cost-saving glass technologies.

**Previous co-sponsors for former HB 448 included:** ADOLPH , BEAR , BELFANTI , BENNINGHOFF , BOBACK , BRENNAN , BROWN, CUTLER , DeLUCA , DENLINGER , FLECK , FRANKEL , FREEMAN , GEIST , GROVE, JOSEPHS , KORTZ , MANN , McGEEHAN , MELIO , MENSCH , MILLER , M. O'BRIEN , O'NEILL , PALLONE , PAYTON , PEIFER , PETRARCA , PETRI , PICKETT , PYLE , REICHLEY , SAMUELSON , SIPTROTH , SWANGER , VULAKOVICH , WALKO , WHITE , YOUNGBLOOD , REED , QUINN and HOUGHTON.

If you would like to co-sponsor this legislation, please contact Jamie Fetter at 717-783-1850 or [jfetter@pahouse.net](mailto:jfetter@pahouse.net).