

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 421

Session of
1975

INTRODUCED BY McCUE, CUMBERLAND, SCHMITT, BONETTO,
S. E. HAYES JR., CIMINI, ARTHURS, W. W. WILT,
HASKELL, PARKER, KNEPPER, BRUNNER, YAHNER, STOUT, DeMEDIO,
ENGLEHART, CESSAR, A. K. HUTCHINSON, IRVIS AND GEISLER,
FEBRUARY 11, 1975

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 11, 1975

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," providing an exemption from sales tax on
11 equipment used to construct or convert certain buildings to
12 the use of solar energy heating and cooling systems.

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

15 Section 1. Section 204, act of March 4, 1971 (P.L.6, No.2),
16 known as the "Tax Reform Code of 1971," is amended by adding a
17 clause to read:

18 Section 204. Exclusions from Tax.--The tax imposed by
19 section 202 shall not be imposed upon

20 * * *

21 (37) The sale of tangible property not used in the

1 production of property for sale constituting equipment to
2 convert a residential, commercial, or public building from a
3 conventional method of heating and cooling to a solar energy
4 system of heating and cooling or to construct such a building
5 using a solar energy system of heating and cooling.

6 Section 2. This act shall take effect immediately.