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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 56

Session of  
1977

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INTRODUCED BY J. L. WRIGHT JR., BURNS, WEIDNER, LEHR,  
L. E. SMITH AND STAIRS, JANUARY 19, 1977

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REFERRED TO COMMITTEE ON MINES AND ENERGY MANAGEMENT,  
JANUARY 19, 1977

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AN ACT

1 To encourage the use of solar energy systems for heating and  
2 cooling and excluding the material and installation costs  
3 thereof from sales and use taxes and excluding the value  
4 added by such tangible property from ad valorem property tax.

5 The General Assembly of the Commonwealth of Pennsylvania  
6 hereby enacts as follows:

7 Section 1. Any tangible property or installation costs  
8 thereof not used in the production of property for sale but  
9 constituting equipment used to convert a residential or  
10 commercial building from conventional methods of heating and  
11 cooling to a solar energy system of heating and cooling shall be  
12 exempt from all sales and use taxes and the value thereof shall  
13 not be included in the assessed valuation of the property for  
14 purposes of the ad valorem property tax.

15 Section 2. Any tangible property or installation costs  
16 thereof not used in the production of property for sale but  
17 constituting equipment used in a newly constructed residential  
18 or commercial building for a solar energy system of heating and

1 cooling shall be exempt from all sales and use taxes and the  
2 value thereof shall not be included in the assessed valuation of  
3 the property for purposes of the ad valorem property tax.

4 Section 3. The owner of any property employing a solar  
5 energy system of heating and cooling shall claim the exemption  
6 provided in sections 1 and 2 by filing with the supplier of such  
7 material and installation and with the assessor of the county in  
8 which the property is located a certified application for  
9 exemption on forms prescribed by the Department of Revenue. The  
10 application shall be filed with the supplier of material and  
11 installation prior to commencement of construction of such solar  
12 energy system, and with the county assessor between March 1 and  
13 the first Monday in May, inclusive, of each year, and shall  
14 state that the owner is entitled to the exemptions. The township  
15 assessor of the township in which the property is located shall  
16 review the exemption claim and shall allow or deny the same, in  
17 whole or in part, as he shall determine, and shall make  
18 appropriate adjustment in the amount of assessed valuation of  
19 the owner's property for the year for which the exemption is  
20 allowed. The action of the township assessor on the claim shall  
21 be subject to review by the county board of review and shall for  
22 purposes of review and appeal constitute an assessment of  
23 property subject to all of the provisions of law in respect to  
24 notices of assessments and review and appeals of assessments.

25 Section 4. This act shall take effect in 60 days.