THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 837

Session of 1977

INTRODUCED BY LIVENGOOD, BENNETT, LAUDADIO, D. R. WRIGHT, SCHMITT, PETRARCA, LOGUE, LAUGHLIN, STEWART, C. GEORGE, MILLIRON, PRATT, GRIECO, ARTHURS, NOYE, LETTERMAN, BURD, HOEFFEL, PICCOLA, FISCHER, WILSON, REED, LEVI, LEHR, HASAY, COLE, VALICENTI, BROWN AND FREIND, MARCH 30, 1977

REFERRED TO COMMITTEE ON FINANCE, MARCH 30, 1977

AN ACT

- Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An act relating to tax reform and State taxation by codifying 3 and enumerating certain subjects of taxation and imposing taxes thereon; providing procedures for the payment, 5 collection, administration and enforcement thereof; providing for tax credits in certain cases; conferring powers and 7 imposing duties upon the Department of Revenue, certain employers, fiduciaries, individuals, persons, corporations and other entities; prescribing crimes, offenses and 9 10 penalties," excluding home weatherization materials and the 11 installation costs for these materials from the tax for 12 education. 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 (37) The sale at retail and the cost of installation of home 21

- 1 weatherization materials to include insulation of all types,
- 2 storm windows and storm doors, caulking materials, all types of
- 3 weatherstripping, all types of door sweeps and all solar heat or
- 4 <u>heat pump systems.</u>
- 5 Section 2. This act shall take effect immediately.