

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**HOUSE BILL****No. 748**Session of  
1981

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INTRODUCED BY SALVATORE, PERZEL, WOGAN, WESTON, ROCKS, BOYES,  
MERRY AND MADIGAN, MARCH 9, 1981

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AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,  
AS AMENDED, JANUARY 18, 1982

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## 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 exclusions from sales tax.

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

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

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

18 \* \* \*

19 (41) The sale at retail or use of firewood. For the purpose  
20 of this clause, firewood shall mean the product of trees when  
21 severed from the land and cut into proper lengths for burning

1 and used for fuel to heat residential dwellings.

2 (42) The sale at retail or use of the following items:

3 (i) Circulating heater - a woodburning or coalburning  
4 appliance with an exterior cabinet allowing air circulation  
5 around the heater which is manufactured in the United States.

6 (ii) Cookstove - a woodburning or coalburning appliance  
7 designed for cooking purposes which is manufactured in the  
8 United States.

9 (iii) Furnace - any appliance utilizing wood or coal  
10 exclusively or in combination with oil, gas, electricity, coal  
11 or wood designed to operate as a central heating system which is  
12 manufactured in the United States.

13 ~~(43) The sale at retail and the cost of installation of a~~ <—  
14 ~~solar energy conversion device in a new or existing residential~~  
15 ~~or commercial building or the cost of modifying an existing~~  
16 ~~energy system to accommodate a solar energy conversion device in~~  
17 ~~a new or existing residential or commercial building. The~~  
18 ~~exemption granted by this clause shall be obtained by filing~~  
19 ~~with the supplier and installer of the solar energy system a~~  
20 ~~certified application for exemption on forms prescribed by the~~  
21 ~~department. Such application shall be filed with the supplier~~  
22 ~~prior to the commencement of construction or installation and~~  
23 ~~shall state that the owner is entitled to the exemption provided~~  
24 ~~by this clause.~~

25 ~~(44) (43) The sale at retail and the cost of installation of~~ <—  
26 ~~a windmill or a wind-powered device for a new or existing~~  
27 ~~residential or commercial building or the cost of modifying an~~  
28 ~~existing energy system to accommodate a windmill or wind-powered~~  
29 ~~device etc.~~

30 ~~(45) The sale at retail of supplies and materials to tourist~~ <—

1 ~~promotion agencies, which receive grants from the Commonwealth,~~  
2 ~~for distribution to the public as promotional material or the~~  
3 ~~use of such supplies and materials by said agencies for said~~  
4 ~~purposes.~~

5 Section 2. This act shall take effect July 1, ~~1981~~ 1983.

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