
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 664 Session of
2007

INTRODUCED BY GEORGE, BAKER, BELFANTI, BENNINGTON, BIANCUCCI,
BOYD, CALTAGIRONE, CLYMER, CURRY, DALEY, DeLUCA, DePASQUALE,
ELLIS, EVERETT, FABRIZIO, FRANKEL, FREEMAN, GINGRICH,
GRUCELA, HANNA, HARHAI, HENNESSEY, HERSHEY, HESS, HORNAMAN,
JAMES, M. KELLER, KULA, LEACH, MAHONEY, McGEEHAN, McILHATTAN,
MELIO, NAILOR, M. O'BRIEN, PEIFER, PETRARCA, PHILLIPS,
REICHLEY, RUBLEY, SCAVELLO, SCHRODER, SOLOBAY, STABACK,
STAIRS, SURRA, SWANGER, J. TAYLOR, WALKO AND YUDICHAK,
MARCH 9, 2007

REFERRED TO COMMITTEE ON FINANCE, MARCH 9, 2007

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," creating a sales and use tax exemption for
11 biomass products used for home heating purposes and
12 agricultural products sold by the original producer for the
13 production of fuel.

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

16 Section 1. Section 201 of the act of March 4, 1971 (P.L.6,
17 No.2), known as the Tax Reform Code of 1971, is amended by
18 adding a clause to read:

19 Section 201. Definitions.--The following words, terms and
20 phrases when used in this Article II shall have the meaning

1 ascribed to them in this section, except where the context
2 clearly indicates a different meaning:

3 * * *

4 (eee) "Biomass." Organic, nonfossil plant-derived material.

5 Section 2. Section 204(5) of the act, amended June 30, 1995
6 (P.L.139, No.21), is amended and the section is amended by
7 adding a clause to read:

8 Section 204. Exclusions from Tax.--The tax imposed by
9 section 202 shall not be imposed upon any of the following:

10 * * *

11 (5) The sale at retail or use of steam, natural and
12 manufactured and bottled gas, fuel oil, raw biomass, electricity
13 or intrastate subscriber line charges, basic local telephone
14 service or telegraph service when purchased directly by the user
15 thereof solely for his own residential use and charges for
16 telephone calls paid for by inserting money into a telephone
17 accepting direct deposits of money to operate.

18 * * *

19 (67) The sale at retail or use of any agricultural product
20 or byproduct sold by the original producer, or by a cooperative
21 organization or business agent representing such producer for
22 the purposes of an original sale, for the production of fuel for
23 home heating, combustion engines or lubricants for machinery and
24 engines.

25 Section 3. This act shall take effect in 60 days.