

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 833 Session of
2007

INTRODUCED BY ELLIS, BAKER, BASTIAN, BENNINGHOFF, BEYER,
CALTAGIRONE, CAPPELLI, CAUSER, CIVERA, COX, DALLY, DENLINGER,
DePASQUALE, D. EVANS, J. EVANS, EVERETT, FABRIZIO, FRANKEL,
FREEMAN, GABIG, GEIST, GERGELY, GIBBONS, GODSHALL, GOODMAN,
GRELL, HARHART, HARRIS, HENNESSEY, HERSHEY, HORNAMAN,
HUTCHINSON, JAMES, KAUFFMAN, M. KELLER, KENNEY, KILLION,
KORTZ, KOTIK, LEACH, MANDERINO, MANN, MANTZ, MARSHALL,
MARSICO, McILHATTAN, MENSCH, METCALFE, MILLARD, MOUL, MOYER,
MURT, NAILOR, NICKOL, O'NEILL, PAYNE, PEIFER, PERRY, PETRI,
PYLE, QUIGLEY, RAPP, READSHAW, REED, REICHLEY, ROAE, ROHRER,
RUBLEY, SAMUELSON, SCAVELLO, SCHRODER, SHAPIRO, SONNEY,
STAIRS, R. STEVENSON, SURRA, THOMAS, TURZAI, VEREB,
VULAKOVICH, WHEATLEY AND YUDICHAK, MARCH 19, 2007

REFERRED TO COMMITTEE ON FINANCE, MARCH 19, 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," further providing for exclusion from the sales
11 tax.

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

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

17 Section 204. Exclusions from Tax.--The tax imposed by

1 section 202 shall not be imposed upon any of the following:

2 * * *

3 (67) The sale at retail or use of a clothes washer,
4 dishwasher, refrigerator, room air conditioner and ceiling fan
5 purchased during the exclusion period by an individual purchaser
6 for nonbusiness use; provided the property qualifies as an
7 "Energy Star" product pursuant to the United States
8 Environmental Protection Agency Energy Star Program as evidenced
9 by the property bearing an "Energy Star" label. The exclusion
10 does not include the leasing, rental, repair or servicing of
11 this property. For purposes of this clause, the phrase
12 "exclusion period" means the first full calendar week of
13 December 2007 and May 2008. For purposes of this clause,
14 "purchaser" means an individual who places an order and pays the
15 purchase price by cash or credit during the exclusion period
16 even if delivery takes place after the exclusion period.

17 Section 2. This act shall take effect immediately.