

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 37 Session of 2007

INTRODUCED BY C. WILLIAMS, ERICKSON, KITCHEN, COSTA, MUSTO,
STOUT, BROWNE, STACK, FERLO AND LOGAN, FEBRUARY 5, 2007

REFERRED TO FINANCE, FEBRUARY 5, 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 exclusions from sales and
11 use 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
18 section 202 shall not be imposed upon any of the following:

19 * * *

20 (67) The sale at retail or use of a clothes washer,
21 dehumidifier, dishwasher, refrigerator, freezer, room air
22 conditioner, ceiling fan, programmable thermostat, ventilating

1 fan, compact fluorescent bulb or residential light fixture
2 purchased during the exclusion period by an individual purchaser
3 for nonbusiness use if the property qualifies as an "Energy
4 Star" product pursuant to the United States Environmental
5 Protection Agency Energy Star Program as evidenced by the
6 property bearing an "Energy Star" label or energy-saving
7 materials purchased during the exclusion period by an individual
8 purchaser for nonbusiness use. The exclusion does not include
9 the leasing, rental, repair or servicing of this property. For
10 purposes of this clause, the following words shall have the
11 following meanings: "energy-saving materials" means exterior
12 windows, exterior doors, storm doors, insulation, home wrap and
13 furnaces. "Exclusion period" means the first full calendar week
14 of December and the first full calendar week of May for the
15 fiscal years 2007-2008 through 2011-2012. "Purchaser" means an
16 individual who places an order and pays the purchase price by
17 cash or credit during the exclusion period even if delivery
18 takes place after the exclusion period.

19 Section 2. This act shall take effect in 60 days.