

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 62

Session of  
2007

INTRODUCED BY WOZNIAK, TARTAGLIONE, KITCHEN, ERICKSON, FONTANA,  
RAFFERTY, ORIE, C. WILLIAMS, D. WHITE, WASHINGTON, BROWNE,  
RHOADES, STACK AND FUMO, FEBRUARY 8, 2007

REFERRED TO FINANCE, FEBRUARY 8, 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 the sales  
11 and 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 any energy-saving  
21 materials during the exclusion period by an individual purchaser  
22 for nonbusiness use. For purposes of this clause, the phrase

1 "exclusion period" means a period from October 1 to and  
2 including October 31, 2004. For purposes of this clause, the  
3 phrase "energy-saving materials" means exterior windows,  
4 exterior doors, storm doors, insulation, home wrap and furnaces.  
5 For purposes of this clause, "purchaser" means an individual who  
6 places an order and pays the purchase price by cash or credit  
7 during the exclusion period even if delivery takes place after  
8 the exclusion period.

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