

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 315 Session of  
2007

INTRODUCED BY RAFFERTY, BOSCOLA, KITCHEN, FONTANA, RHOADES,  
ERICKSON, TARTAGLIONE, WONDERLING, MUSTO, ARMSTRONG,  
TOMLINSON, FUMO, O'PAKE, GORDNER, FERLO, C. WILLIAMS, ORIE,  
COSTA, REGOLA, GREENLEAF, BRUBAKER, STACK, LOGAN AND WAUGH,  
MARCH 9, 2007

REFERRED TO 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," further providing for sales and use tax  
11 exclusions.

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 solar energy system or any  
21 component thereof. Such systems and components must comply with

1 applicable national and industry equipment, installation and  
2 performance standards. The Department of Revenue is authorized  
3 to promulgate regulations regarding the specific standards that  
4 solar energy systems must meet to qualify for the tax exclusion.  
5 For the purposes of this clause, "solar energy system" means the  
6 equipment and requisite hardware that provide and are used for  
7 collecting, transferring, converting, storing or using incident  
8 solar energy for water heating, space heating, cooling or other  
9 applications.

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