

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1536 Session of
2008

INTRODUCED BY A. WILLIAMS, WASHINGTON, KASUNIC, KITCHEN AND
COSTA, AUGUST 18, 2008

REFERRED TO FINANCE, AUGUST 18, 2008

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," providing for a tax credit for weatherization
11 measures.

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

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

17 ARTICLE XIX-B

18 WEATHERIZATION TAX CREDIT

19 Section 1901-B. Definitions.

20 The following words and phrases when used in this article
21 shall have the meanings given to them in this section unless the
22 context clearly indicates otherwise:

1 "Tax credit." The weatherization tax credit established
2 under this article.

3 "Taxpayer." An individual subject to tax under Article III.

4 "Weatherization measures." Measures taken to conserve
5 energy, including energy audits, air leakage control,
6 installation of insulation and improvements to water heater
7 systems.

8 Section 1902-B. Authorization of tax credit.

9 (a) General rule.--Every taxpayer who undertakes
10 weatherization measures for the taxpayer's primary residence in
11 this Commonwealth shall be eligible to receive a tax credit
12 against any tax due under Article III.

13 (b) Maximum credit.--A taxpayer who is eligible under
14 subsection (a) shall receive a tax credit for the taxable year
15 for the cost of weatherization measures but no more than \$2,500.

16 (c) Claim period.--Claims for the tax credit shall be filed
17 for the taxable year in which the taxpayer makes the
18 expenditures for the weatherization measures.

19 Section 1903-B. Limitations on tax credits.

20 Tax credits under this article shall be subject to the
21 following:

22 (1) Unused tax credits may not be carried back to prior
23 tax years nor carried forward to succeeding taxable years. If
24 not used within this time period, the tax credits shall
25 expire.

26 (2) Tax credits shall not be refundable.

27 (3) Tax credits shall not be transferable.

28 Section 1904-B. Powers and duties.

29 In addition to those powers created by any other act, the
30 Secretary of Revenue shall have the power and it shall be the

1 secretary's duty to:

2 (1) Promulgate and publish any rules and regulations
3 which may be required to implement this article.

4 (2) Publish as a notice in the Pennsylvania Bulletin
5 forms upon which taxpayers may apply for the tax credit
6 authorized by this article.

7 Section 2. This act shall apply to the taxable year
8 beginning January 1, 2007.

9 Section 3. This act shall take effect immediately.