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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2226 Session of  
2020

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INTRODUCED BY NEILSON, HILL-EVANS, McCARTER, BARRAR,  
SCHLOSSBERG, MURT, T. DAVIS, ZABEL, HOHENSTEIN, CALTAGIRONE,  
FRANKEL, CONKLIN, DeLUCA, OTTEN, McCLINTON, LEE, WARREN AND  
SCHWEYER, JANUARY 17, 2020

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REFERRED TO COMMITTEE ON FINANCE, JANUARY 17, 2020

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AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An  
2 act relating to taxation; designating the subjects, property  
3 and persons subject to and exempt from taxation for all local  
4 purposes; providing for and regulating the assessment and  
5 valuation of persons, property and subjects of taxation for  
6 county purposes, and for the use of those municipal and  
7 quasi-municipal corporations which levy their taxes on county  
8 assessments and valuations; amending, revising and  
9 consolidating the law relating thereto; and repealing  
10 existing laws," in subjects of taxation and exemptions,  
11 further providing for exemptions from taxation.

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

14 Section 1. Section 204(a) of the act of May 22, 1933  
15 (P.L.853, No.155), known as The General County Assessment Law,  
16 is amended by adding a clause to read:

17 Section 204. Exemptions from Taxation.--(a) The following  
18 property shall be exempt from all county, city, borough, town,  
19 township, road, poor and school tax, to wit:

20 \* \* \*

21 (14) All solar energy devices on real property in this

1 Commonwealth, whether or not affixed to real property. The term  
2 "solar energy device" shall mean a system or series of  
3 mechanisms designed primarily to provide heating or cooling or  
4 to produce electrical or mechanical power by collecting and  
5 transferring solar-generated energy. The term includes a  
6 mechanical or chemical device that has the ability to store  
7 solar-generated energy for use in heating or cooling or in the  
8 production of power.

9 \* \* \*

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