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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 148 Session of  
2019

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INTRODUCED BY HUGHES, BREWSTER, FONTANA, KEARNEY, SCHWANK,  
TARTAGLIONE, SANTARSIERO, COSTA, YUDICHAK AND LEACH,  
FEBRUARY 1, 2019

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REFERRED TO FINANCE, FEBRUARY 1, 2019

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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," in sales and use tax, further providing for  
11 exclusions from 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 (71) The sale at retail or use of a solar energy system or a  
21 component of a solar energy system that complies with applicable  
22 national and industry equipment, installation and performance

1 standards. The department shall promulgate regulations regarding  
2 the specific standards that solar energy systems must meet to  
3 qualify for the exclusion under this clause. For purposes of  
4 this clause, the term "solar energy system" means the equipment  
5 and requisite hardware that provide and are used for collecting,  
6 transferring, converting, storing or using incident solar energy  
7 for water heating, space heating, cooling or other applications.

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