

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 461 Session of 2021

INTRODUCED BY CIRESI, HOHENSTEIN, HILL-EVANS, SANCHEZ, ROZZI, BURGOS, MILLARD, SCHLOSSBERG, FREEMAN, WEBSTER, NEILSON AND MALAGARI, FEBRUARY 9, 2021

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 9, 2021

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 (74) The sale at retail or use of WaterSense or Energy Star
 21 products, beginning in 2021 and each year thereafter, for the
 22 period beginning April 22 and ending April 29. For the purposes

1 of this clause, the following terms or phrases shall have the
2 following meanings:

3 (i) "Energy Star product" means a product meeting the energy
4 efficiency requirements set forth in Energy Star product
5 specifications established by the Environmental Protection
6 Agency.

7 (ii) "WaterSense product" means a water-efficient product
8 that has been independently tested and certified to meet the
9 Environmental Protection Agency's WaterSense criteria for
10 efficiency and performance.

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