

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1138 Session of 2021

INTRODUCED BY NEILSON, HILL-EVANS, SANCHEZ, HOHENSTEIN, ZABEL,
SCHLOSSBERG, CIRESI, WEBSTER, SIMS AND LEE, APRIL 7, 2021

REFERRED TO COMMITTEE ON FINANCE, APRIL 7, 2021

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
22 Commonwealth, whether or not affixed to real property. The term

1 "solar energy device" shall mean a system or series of
2 mechanisms designed primarily to provide heating or cooling or
3 to produce electrical or mechanical power by collecting and
4 transferring solar-generated energy. The term includes a
5 mechanical or chemical device that has the ability to store
6 solar-generated energy for use in heating or cooling or in the
7 production of power.

8 * * *

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