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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 122 Session of  
2023

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INTRODUCED BY CIRESI, NEILSON, BURGOS, HILL-EVANS, MADDEN,  
GUENST, SAMUELSON, SANCHEZ, FREEMAN AND OTTEN, MARCH 7, 2023

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REFERRED TO COMMITTEE ON FINANCE, MARCH 7, 2023

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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 (76) The sale at retail or use of a WaterSense product or an  
21 Energy Star product, beginning in 2024 and each year thereafter,  
22 for the period beginning April 22 and ending April 29. For the

1 purposes of this clause, the following terms or phrases shall  
2 have the 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.