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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1853 Session of  
2013

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INTRODUCED BY MCCARTER, O'BRIEN, CALTAGIRONE, DAVIS, MILLARD,  
SCHLOSSBERG, CUTLER, V. BROWN, ROZZI, PARKER, SWANGER, JAMES,  
YOUNGBLOOD, COHEN, MARSHALL, MURT, WHITE AND KORTZ,  
NOVEMBER 25, 2013

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REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 25, 2013

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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," further providing for exclusion from the sales  
11 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 (70) Beginning in 2014 and each year thereafter, the sale at  
21 retail or use of WaterSense or Energy Star products for the

1 period beginning April 22 and ending April 29. For the purposes  
2 of this clause, the following terms or phrases shall have the  
3 following meanings:

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

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

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