

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1431 Session of
1987

INTRODUCED BY GANNON, ARTY, MICOZZIE, CIVERA, FREIND, PITTS,
RAYMOND, SERAFINI, FOX, NAHILL, HAGARTY, WESTON, PERZEL,
BOYES AND ANGSTADT, JUNE 1, 1987

REFERRED TO COMMITTEE ON FINANCE, JUNE 1, 1987

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," providing for a credit for tax paid on a new
11 motor vehicle returned under the Automobile Lemon Law when
12 another new motor vehicle is purchased.

13 The General Assembly of the Commonwealth of Pennsylvania
14 hereby enacts as follows:

15 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
16 the Tax Reform Code of 1971, is amended by adding a section to
17 read:

18 Section 207. Credit for Tax Paid on New Motor Vehicles
19 Returned Under Automobile Lemon Law.--If any person purchases a
20 new motor vehicle as defined in the act of March 28, 1984
21 (P.L.150, No.28), known as the Automobile Lemon Law, and the
22 motor vehicle is returned by the purchaser to the manufacturer

1 and the manufacturer refunds to the purchaser the purchase
2 price, including any collateral charges and less any allowances,
3 as provided in that act, and if the purchaser subsequently
4 purchases another new motor vehicle, a credit against the tax
5 imposed by section 202 shall be granted on such subsequent
6 purchases up to the amount of tax paid at the time of purchase
7 of the new motor vehicle that was returned.

8 Section 2. This act shall be retroactive to May 27, 1984,
9 and any person who has paid tax on a purchase which is subject
10 to a tax credit as provided in section 207 of the act may file a
11 petition for refund with the Department of Revenue in the manner
12 provided in the act.

13 Section 3. This act shall take effect immediately.