
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 557 Session of
2003

INTRODUCED BY GORDNER, BASTIAN, BELFANTI, BROWNE, CAWLEY, COSTA,
CREIGHTON, DALEY, FAIRCHILD, FREEMAN, HARHAI, HARPER,
HENNESSEY, HERMAN, HERSHEY, HORSEY, JAMES, LAUGHLIN, LEACH,
LEVDANSKY, MELIO, MYERS, PAYNE, PETRARCA, PRESTON, READSHAW,
SAINATO, SAMUELSON, B. SMITH, J. TAYLOR, THOMAS, WALKO,
WANSACZ, WASHINGTON, YOUNGBLOOD, ZUG AND REICHLEY,
MARCH 3, 2003

REFERRED TO COMMITTEE ON FINANCE, MARCH 3, 2003

AN ACT

1 Providing a tax credit to retail establishments for recycling
2 containers; requiring certain retail establishments to
3 provide recycling containers; imposing a penalty; and
4 providing for powers and duties of the Department of Revenue.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. Short title.

8 This act shall be known and may be cited as the Recycling
9 Container Tax Credit Act.

10 Section 2. Definitions.

11 The following words and phrases when used in this act shall
12 have the meanings given to them in this section unless the
13 context clearly indicates otherwise:

14 "Business firm." A corporation, partnership, sole
15 proprietorship or other entity authorized to do business in this
16 Commonwealth and subject to any of the taxes imposed by Article

1 III or IV of the act of March 4, 1971 (P.L.6, No.2), known as
2 the Tax Reform Code of 1971.

3 "Recycling container." A bin or other container where
4 recyclable materials, such as glass, aluminum, steel and
5 bimetallic cans or plastics, may be placed and temporarily
6 stored.

7 Section 3. Credit against taxes.

8 A business firm shall be entitled to a one-time credit
9 against taxes imposed under Article III or IV of the act of
10 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
11 1971, for the tax year in which a recycling container is
12 purchased and installed by the business firm at its place of
13 business for use by the public. The credit shall be calculated
14 as follows:

15 (1) For the purchase of a recycling container, 100% of
16 the purchase price.

17 (2) For the installation of a recycling container, 100%
18 of the installation cost.

19 Section 4. Documentation.

20 In accordance with regulations adopted by the Department of
21 Revenue, the business firm shall submit documentation which
22 shall include the following:

23 (1) A receipt or other evidence of the cost of any
24 recycling container purchased.

25 (2) A receipt or other evidence of the cost associated
26 with installation of any recycling container.

27 Section 5. Recycling containers in use.

28 A business firm that maintains a recycling container for use
29 by the public at any time during the tax year immediately
30 preceding the effective date of this act shall be entitled to a

1 credit against taxes imposed under Article III or IV of the act
2 of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
3 1971, for that tax year. The credit shall be the amount of
4 documented costs expended by the business firm during such tax
5 year in maintaining the recycling container for use by the
6 public.

7 Section 6. Retail establishments to provide recycling
8 containers.

9 (a) General rule.--A retail establishment which sells for
10 immediate consumption any product in recyclable glass, aluminum
11 or plastic packaging shall provide a container for collecting
12 glass, a container for collecting aluminum and a container for
13 collecting plastic, as applicable. The retail establishment
14 shall also establish, with the local recycling coordinator, a
15 method of transporting the collected recyclable materials to
16 their respective markets in conjunction with existing recycling
17 programs.

18 (b) Penalty.--A retail establishment that fails to comply
19 with subsection (a) commits a summary offense and shall, upon
20 conviction, be sentenced to pay a fine of \$25.

21 Section 7. Department powers and duties.

22 The Department of Revenue has the power and its duty shall be
23 to adopt rules, regulations, procedures and forms that may be
24 necessary to implement this act.

25 Section 8. Applicability.

26 The tax credit authorized by this act shall apply to tax
27 years beginning after December 31, 2002.

28 Section 9. Effective date.

29 This act shall take effect in 60 days.