

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1233 Session of  
2003

INTRODUCED BY CREIGHTON, CORRIGAN, DeWEESE, GABIG, HORSEY,  
KIRKLAND, E. Z. TAYLOR, TIGUE, WASHINGTON AND YOUNGBLOOD,  
APRIL 29, 2003

REFERRED TO COMMITTEE ON FINANCE, APRIL 29, 2003

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 Public Transportation  
11 Assistance Fund.

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

14 Section 1. Section 2301(d) of the act of March 4, 1971  
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, added July  
16 1, 1994 (P.L.413, No.67), is amended to read:

17 Section 2301. Public Transportation Assistance Fund.--\* \* \*

18 (d) (1) There is hereby imposed on each lease of a motor  
19 vehicle subject to tax under Article II an additional tax of  
20 three per cent of the total lease price charged.

21 (2) As used in this subsection on and after April 1, 1995,  
22 the term "motor vehicle" does not include [trucks] a truck in

1 Class 4 or higher as defined in 75 Pa.C.S. § 1916(a)(1)  
2 (relating to trucks and truck tractors) or a vehicle used for  
3 noncommercial purposes and that is subject to a lease agreement  
4 containing an option to purchase.

5 \* \* \*

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