

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 191 Session of 2009

INTRODUCED BY PRESTON, SOLOBAY, BRENNAN, DePASQUALE, BARRAR, BELFANTI, BOYD, CALTAGIRONE, CARROLL, GIBBONS, GODSHALL, GROVE, KIRKLAND, KORTZ, KOTIK, LONGIETTI, MELIO, M. O'BRIEN, READSHAW, SIPTROTH, K. SMITH, VULAKOVICH AND WANSACZ, FEBRUARY 2, 2009

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 2, 2009

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," excluding the purchase price of electric  
11 vehicles, hybrid electric vehicles and zero emission vehicles  
12 from the sales and use tax.

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

15 Section 1. Section 204 of the act of March 4, 1971 (P.L.6,  
16 No.2), known as the Tax Reform Code of 1971, is amended by  
17 adding a clause to read:

18 Section 204. Exclusions from Tax.--The tax imposed by  
19 section 202 shall not be imposed upon any of the following:

20 \* \* \*

21 (47.1) (i) The purchase price of the sale at retail or use

1 of electric vehicles, hybrid electric vehicles and zero emission  
2 vehicles as defined in 75 Pa.C.S. § 102 (relating to  
3 definitions). The department shall promulgate rules and  
4 regulations to enforce this exemption.

5 (ii) The sale at retail or use of power units for vehicles  
6 that are exempt under subclause (i).

7 (iii) This clause shall expire five years from the effective  
8 date of this clause.

9 \* \* \*

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