

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 185 Session of
1991

INTRODUCED BY MIHALICH, GEORGE, PETRARCA, TRELLO, CESSAR,
McNALLY, D. R. WRIGHT, KOSINSKI, SCHEETZ, VEON, BUNT,
KUKOVICH, COHEN, TANGRETTI, ARGALL, PESCI, SCRIMENTI,
HALUSKA, CORRIGAN, SALOOM, STUBAN, VAN HORNE, FEE, EVANS,
LESCOVITZ, LEVDANSKY, MICHLOVIC, WOZNIAK, COWELL, RITTER,
PRESTON, JAROLIN, TRICH, FREEMAN, ITKIN, BILLOW, DALEY,
BLAUM, LAUGHLIN, WAMBACH, COLAIZZO, KASUNIC, LEE, CIVERA,
CAPPABIANCA, PISTELLA, NAHILL, JOSEPHS, McCALL, LaGROTTA,
HASAY, MARKOSEK, SAURMAN, TELEK, FAIRCHILD, OLASZ, RUDY AND
DeWEESE, JANUARY 30, 1991

REFERRED TO COMMITTEE ON CONSERVATION, JANUARY 30, 1991

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 exclusions from sales and
11 use 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 clauses to read:

17 Section 204. Exclusions from Tax.--The tax imposed by
18 section 202 shall not be imposed upon

1 * * *

2 (47) The sale at retail or use of electric vehicles, hybrid
3 electric vehicles and zero-emission vehicles as defined in 75
4 Pa.C.S. § 102 (relating to definitions). This clause shall
5 expire December 31, 1999.

6 (48) The sale at retail or use of power units for vehicles
7 that are exempt under clause (47). This clause shall expire
8 December 31, 1999.

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