## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 716

Session of 2015

INTRODUCED BY CARROLL, BARBIN, BARRAR, COHEN, D. COSTA, FLYNN, KAVULICH, W. KELLER, McNEILL, MULLERY AND READSHAW, MARCH 4, 2015

REFERRED TO COMMITTEE ON ENVIRONMENTAL RESOURCES AND ENERGY, MARCH 4, 2015

## AN ACT

- 1 Prohibiting imposition of a tax on natural gas extracted in this 2 Commonwealth under certain circumstances.
- 3 The General Assembly of the Commonwealth of Pennsylvania
- 4 hereby enacts as follows:
- 5 Section 1. Tax prohibited.
- 6 Notwithstanding any other provision of law to the contrary,
- 7 the Commonwealth is prohibited from imposing a tax on natural
- 8 gas that is:
- 9 (1) sold and delivered by a producer at or near the
- 10 producing site for the processing or manufacture of tangible
- 11 personal property as defined under section 201 of the act of
- March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
- 13 1971; or
- 14 (2) provided free of charge to the surface owner of the
- land from which the natural gas is severed.
- 16 Section 2. Effective date.
- 17 This act shall take effect in 60 days.