

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2124 Session of
2005

INTRODUCED BY PAYNE, ARMSTRONG, BELFANTI, CALTAGIRONE, CRAHALLA,
FREEMAN, HENNESSEY, HERSHEY, KAUFFMAN, LEACH, MARKOSEK,
McILHATTAN, MUNDY, PETRI, PISTELLA, REICHLEY, SAYLOR,
SCHRODER, B. SMITH, SURRA, TANGRETTI, THOMAS, WALKO, WRIGHT,
YOUNGBLOOD AND ZUG, OCTOBER 25, 2005

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 25, 2005

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 hybrid motor vehicles from sales tax.

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

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

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

18 * * *

19 (65) A hybrid motor vehicle, which is a motor vehicle that
20 uses a combination of fuel sources to minimize its use of

1 petroleum products.

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