

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1224 Session of  
2007

INTRODUCED BY GABIG, BENNINGHOFF, BENNINGTON, BEYER, BOYD,  
BROOKS, CALTAGIRONE, CAPPELLI, CLYMER, CREIGHTON, DePASQUALE,  
EVERETT, GRELL, HARPER, HENNESSEY, HERSHEY, HUTCHINSON,  
KAUFFMAN, M. KELLER, KILLION, KIRKLAND, MAHER, MARKOSEK,  
MARSICO, McILHATTAN, NAILOR, PALLONE, PETRARCA, PICKETT,  
RAPP, REICHLEY, ROCK, ROHRER, RUBLEY, SAYLOR, SCHRODER,  
THOMAS, TURZAI, VITALI, VULAKOVICH AND DENLINGER, MAY 4, 2007

REFERRED TO COMMITTEE ON FINANCE, MAY 4, 2007

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," providing, in personal income tax, for a tax  
11 credit for diesel retrofitting; and providing, in corporate  
12 net income tax, for a tax credit for diesel retrofitting.

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

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

18 Section 314.1. Diesel Retrofitting.--A taxpayer who  
19 voluntarily retrofits a diesel engine in order to comply with 40  
20 CFR Pt. 86 Subpt. T (relating to manufacturer-run in-use testing

1 program for heavy-duty diesel engines) is entitled to a credit  
2 against the tax imposed by this article in the amount of  
3 seventy-five per cent of the cost of the retrofitting.

4 Section 406.1. Diesel Retrofitting.--A taxpayer that  
5 voluntarily retrofits a diesel engine in order to comply with 40  
6 CFR Pt. 86 Subpt. T (relating to manufacturer-run in-use testing  
7 program for heavy-duty diesel engines) is entitled to a credit  
8 against the tax imposed by this article in the amount of  
9 seventy-five per cent of the cost of the retrofitting.

10 Section 2. The addition of sections 314.1 and 406.1 of the  
11 act shall apply to taxable years beginning after December 31,  
12 2006.

13 Section 3. This act shall take effect in 60 days.