

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2932 Session of  
1980

INTRODUCED BY ARTY, ALDEN, GANNON, F. TAYLOR, CALTAGIRONE,  
COCHRAN, CAPPABIANCA, CIVERA AND DURHAM, SEPTEMBER 22, 1980

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 22, 1980

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 taxation.

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

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

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

19 \* \* \*

20 (39) The purchase price of a vehicle that depends  
21 principally on externally generated electricity for propulsion  
22 energy, the batteries and controls required for its operation

1 and maintenance, the storage, use of such a vehicle and its  
2 batteries and controls. The exemption shall be claimed by the  
3 purchaser by filing with the supplier of such materials a  
4 certified application for exemption on forms provided by the  
5 department.

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