

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1708 Session of
1987

INTRODUCED BY TIGUE, CAWLEY, STABACK, BLAUM, VEON, RYBAK,
ANGSTADT, KUKOVICH, LASHINGER, BELFANTI, COHEN, BALDWIN,
CIVERA, MOEHLMANN, JOSEPHS, PRESTON, TRELLO, GODSHALL,
HALUSKA, DeLUCA, KOSINSKI, MORRIS, DALEY, WOZNIAK, SWEET,
HERMAN, MAYERNIK, FOX, E. Z. TAYLOR, KENNEY, OLASZ,
MICHLOVIC, ACOSTA, RAYMOND, CORNELL, J. L. WRIGHT, MAIALE AND
HOWLETT, JULY 2, 1987

REFERRED TO COMMITTEE ON FINANCE, JULY 2, 1987

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 the refund of sales tax on
11 vehicles affected by the Automobile Lemon Law.

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

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

17 Section 207. Automobile Lemon Law Refunds.--(a) Whenever a
18 taxpayer purchaser receives a cash settlement or cash award from
19 a manufacturer pursuant to the provisions of section 5 of the
20 act of March 28, 1984 (P.L.150, No.28), known as the "Automobile

1 Lemon Law," that person shall also be entitled to receive a
2 refund of any sales tax under the provisions of this article.
3 The refund shall be computed pursuant to the provisions of
4 subsection (b).

5 (b) Upon application of the taxpayer purchaser, the
6 department shall:

7 (1) Refund to the applicant a sum of money equal to the
8 amount of sales tax actually paid.

9 (2) Issue a credit equivalent to the amount of sales tax
10 deferred under the provisions of section 201(g)(2) for future
11 use by the applicant.

12 Section 2. This act shall be retroactive to March 28, 1984.

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