

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 315 Session of  
1999

INTRODUCED BY LAVALLE, KUKOVICH, WAGNER, STAPLETON, BELAN,  
ROBBINS, MELLOW, KASUNIC, TARTAGLIONE, COSTA, MUSTO, O'PAKE,  
SLOCUM, TOMLINSON AND STOUT, FEBRUARY 3, 1999

REFERRED TO FINANCE, FEBRUARY 3, 1999

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 for a tax credit for emissions  
11 inspection fees.

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 314.1. Emissions Inspection Fees.--A taxpayer shall  
18 be allowed a credit against the tax otherwise due under this  
19 article for the amount of each emissions inspection performed on  
20 any vehicle registered to the taxpayer. The credit provided  
21 under this section shall not exceed the actual cost of the  
22 emissions inspection or twenty-five dollars (\$25) whichever is

1 less for each vehicle which has such an inspection performed.

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