

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1639 Session of  
2001

INTRODUCED BY MAITLAND, ADOLPH, BARD, BARRAR, CALTAGIRONE,  
CAPPABIANCA, CAWLEY, L. I. COHEN, CORRIGAN, COSTA, CREIGHTON,  
DALEY, FEESE, FORCIER, FREEMAN, GEORGE, HARHAI, HORSEY,  
KAISER, LAUGHLIN, LEDERER, LEVDANSKY, MANN, McCALL,  
McILHATTAN, PISTELLA, READSHAW, SAINATO, SCHULER, B. SMITH,  
STEELMAN, SURRA, TANGRETTI, E. Z. TAYLOR, J. TAYLOR, WALKO,  
WILT AND YOUNGBLOOD, MAY 22, 2001

REFERRED TO COMMITTEE ON FINANCE, MAY 22, 2001

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 sales and use tax  
11 exclusions.

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

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

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

19 \* \* \*

20 (61) The sale at retail or use of electric vehicles. For

1 purposes of this clause, the phrase "electric vehicle" means a  
2 motor vehicle which operates solely by use of a battery or  
3 battery pack and which meets Federal motor vehicle safety  
4 standards. The term includes a motor vehicle which is powered  
5 mainly through the use of an electric battery or battery pack  
6 but which uses a flywheel that stores energy produced by the  
7 electric motor through regenerating braking to assist in  
8 operation of the vehicle.

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