

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," in tax credit and tax benefit administration,
11 further providing for definitions; and establishing the
12 Electric Vehicle Supply Equipment Tax Credit.

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

15 Section 1. The definition of "tax credit" in section 1701-
16 A.1 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax
17 Reform Code of 1971, amended June 30, 2021 (P.L.124, No.25), is
18 amended to read:

19 Section 1701-A.1. Definitions.

20 The following words and phrases when used in this article
21 shall have the meanings given to them in this section unless the
22 context clearly indicates otherwise:

1 * * *

2 "Tax credit." A tax credit authorized under any of the
3 following:

4 (1) Article XVII-B.

5 (2) Article XVII-D.

6 (3) Article XVII-E.

7 (4) Article XVII-G.

8 (5) Article XVII-H.

9 (6) Article XVII-I.

10 (7) Article XVII-J.

11 (8) Article XVII-K.

12 (8.1) Article XVII-L.

13 (8.2) Article XVII-M.

14 (9) Article XVIII.

15 (10) Article XVIII-B.

16 (11) Article XVIII-D.

17 (12) Article XVIII-E.

18 (13) Article XVIII-F.

19 (14) Article XVIII-G.

20 (14.1) Article XVIII-H.

21 (15) Article XIX-A.

22 (15.1) Article XIX-C.

23 (16) Article XIX-E.

24 (16.1) Article XIX-F.

25 (17) Section 2010.

26 (19) Article XX-B of the act of March 10, 1949 (P.L.30,
27 No.14), known as the Public School Code of 1949.

28 (20) The act of December 1, 2004 (P.L.1750, No.226),
29 known as the First Class Cities Economic Development District
30 Act.

1 (21) 12 Pa.C.S. Ch. 34 (relating to Infrastructure and
2 Facilities Improvement Program).

3 (22) Any other program established by a law of this
4 Commonwealth in which a person applies for and receives a
5 credit against a tax. This paragraph shall not apply to a
6 credit against a tax liability as a result of an overpayment.

7 * * *

8 Section 2. The act is amended by adding an article to read:

9 ARTICLE XVII-M

10 ELECTRIC VEHICLE SUPPLY EQUIPMENT TAX CREDIT

11 Section 1701-M. Scope of article.

12 This article establishes the Electric Vehicle Supply
13 Equipment Tax Credit.

14 Section 1702-M. Definitions.

15 The following words and phrases when used in this article
16 shall have the meanings given to them in this section unless the
17 context clearly indicates otherwise:

18 "Department." The Department of Environmental Protection of
19 the Commonwealth.

20 "Electric vehicle." A motor vehicle which operates solely by
21 use of a battery or battery pack and which meets the applicable
22 Federal motor vehicle safety standards. The term includes a
23 motor vehicle which is powered mainly through the use of an
24 electric battery or battery pack but which uses a flywheel that
25 stores energy produced by the electric motor or through
26 regenerative braking to assist in operation of the motor
27 vehicle.

28 "Eligible taxpayer." A taxpayer eligible to receive a tax
29 credit under this article.

30 "Level 1 charging port." One 120V 20 amp grounded AC

1 receptacle, National Electrical Manufacturers Association (NEMA)
2 5-20R or equivalent, within five feet of the centerline of each
3 electric vehicle charging parking space.

4 "Level 2 charging port." One 208/240V 40 amp grounded
5 connection for electric vehicle charging through dedicated
6 electric vehicle supply equipment with a J1772 connector or AC
7 receptacle, NEMA 14-50 or equivalent, within five feet of the
8 centerline for each electric vehicle charging parking spaces.

9 "Tax credit." The Electric Vehicle Supply Equipment Tax
10 Credit established under this article.

11 "Taxpayer." An individual subject to tax under Article III.
12 Section 1703-M. Tax credit.

13 (a) General rule.--The following tax credit shall be applied
14 against an eligible taxpayer's liability under Article III if
15 the taxpayer installs an electric vehicle charging port:

16 (1) Seven hundred fifty dollars for the installation of
17 a level 1 charging port.

18 (2) Four thousand dollars for the installation of a
19 level 2 charging port.

20 (b) Spouses who file separately.--In the case of spouses who
21 are both eligible to receive a tax credit under subsection (a)
22 and who file a joint Federal tax return but who elect to
23 determine taxes separately, the tax credit may only be used by
24 the spouse with the greater tax liability otherwise due,
25 computed without regard to the tax credit.

26 (c) Credit refundable.--If the amount of credit the taxpayer
27 is eligible to receive under this article exceeds the taxpayer's
28 tax liability under Article III, the Department of Revenue shall
29 issue a refund of the excess amount to the taxpayer.

30 Section 1704-M. Eligibility.

1 In order to be eligible for a tax credit under this article,
2 a taxpayer must:

3 (1) Have resided in this Commonwealth for more than one-
4 half of the preceding taxable year.

5 (2) File with an individual taxpayer identification
6 number.

7 (3) Have installed a level 1 charging port or level 2
8 charging port at a primary residence owned by the taxpayer.

9 Section 1705-M. Regulations.

10 The department may promulgate rules and regulations to
11 administer and enforce this article.

12 Section 1706-M. Applicability.

13 This article shall apply to the first full tax year beginning
14 after the effective date of this section.

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