

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 910 Session of 2009

INTRODUCED BY REICHLEY, BEYER, BRENNAN, CAUSER, CREIGHTON,
DALLY, EVERETT, HARRIS, HORNAMAN, W. KELLER, MELIO, MURT,
M. O'BRIEN, PETRI, RAPP, READSHAW, ROCK, SIPTROTH, STABACK
AND SWANGER, MARCH 12, 2009

REFERRED TO COMMITTEE ON TRANSPORTATION, MARCH 12, 2009

AN ACT

1 Amending Title 75 (Vehicles) of the Pennsylvania Consolidated
2 Statutes, in liquid fuels and fuels tax, further providing
3 for definitions and for imposition of tax, exemptions and
4 deductions.

5 The General Assembly of the Commonwealth of Pennsylvania
6 hereby enacts as follows:

7 Section 1. Section 9002 of Title 75 of the Pennsylvania
8 Consolidated Statutes is amended by adding definitions to read:
9 § 9002. Definitions.

10 The following words and phrases when used in this chapter
11 shall have the meanings given to them in this section unless the
12 context clearly indicates otherwise:

13 * * *

14 "Compressed natural gas." Natural gas liquefied under high
15 pressure that when combined with oxygen can produce a powerful
16 explosive reaction that is used mainly as an alternative fuel
17 for internal combustion engines.

18 * * *

1 "Electricity." A form of energy associated with stationary
2 or moving electrons, ions or other charged particles used or
3 regarded as a source of power.

4 "Electric vehicle." A motor vehicle that operates solely by
5 use of a battery or battery pack and that meets the applicable
6 Federal motor vehicle safety standards. The term includes a
7 motor vehicle that is powered mainly through the use of an
8 electric battery or battery pack but uses a flywheel that stores
9 energy produced by the electric motor or through regenerative
10 braking to assist in operation of the motor vehicle.

11 * * *

12 "Hydrogen fuel." Hydrogen gas combined with oxygen in a fuel
13 cell to produce electricity, heat and water vapor.

14 * * *

15 "Liquefied coal." The product of the process of utilizing
16 coal for the purpose of gasifying, synthesizing and upgrading it
17 in order to create a coal-based diesel and jet fuel.

18 * * *

19 "Natural gas." A mixture of gaseous hydrocarbons, chiefly
20 methane, occurring naturally in the earth often in association
21 with petroleum deposits, which is used as a fuel.

22 * * *

23 Section 2. Section 9004(d) and (e) of Title 75 are amended
24 by adding paragraphs to read:

25 § 9004. Imposition of tax, exemptions and deductions.

26 * * *

27 (d) Alternative fuels tax.--

28 * * *

29 (3) (i) For fiscal year 2015-2016 the rate of tax
30 applicable to compressed natural gas, electricity for an

1 electric vehicle, hydrogen fuel or liquefied coal shall
2 be one-fifth of the rate computed by the department under
3 paragraph (1).

4 (ii) For fiscal year 2016-2017 the rate of tax
5 applicable to compressed natural gas, electricity for an
6 electric vehicle, hydrogen fuel or liquefied coal shall
7 be two-fifths the rate computed by the department under
8 paragraph (1).

9 (iii) For fiscal year 2017-2018 the rate of tax
10 applicable to compressed natural gas, electricity for an
11 electric vehicle, hydrogen fuel or liquefied coal shall
12 be three-fifths the rate computed by the department under
13 paragraph (1).

14 (iv) For fiscal year 2018-2019 the rate of tax
15 applicable to compressed natural gas, electricity for an
16 electric vehicle, hydrogen fuel or liquefied coal shall
17 be four-fifths the rate computed by the department under
18 paragraph (1).

19 (v) For fiscal year 2019-2020 and thereafter the
20 rate of tax applicable to compressed natural gas,
21 electricity for an electric vehicle, hydrogen fuel or
22 liquefied coal shall be the rate computed by the
23 department under paragraph (1).

24 (e) Exceptions.--The tax imposed under subsections (a), (b),
25 (c) and (d) shall not apply to liquid fuels, fuels or
26 alternative fuels:

27 * * *

28 (5) That are compressed natural gas, electricity for an
29 electric vehicle, hydrogen fuel or liquefied coal before July
30 1, 2015. The tax imposed under subsection (d) shall apply to

1 compressed natural gas, electricity for an electric vehicle,
2 hydrogen fuel and liquefied coal as prescribed in subsection
3 (d)(3) beginning on July 1, 2015.

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