

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1823 Session of
1997

INTRODUCED BY MCGILL, SCHRODER, BARRAR, BELFANTI, COY, FLICK,
GODSHALL, KENNEY, ITKIN, HERMAN, HALUSKA, PESCI, MCGEEHAN,
PISTELLA, WALKO, E. Z. TAYLOR, SEMMEL, BENNINGHOFF, MICOZZIE,
MELIO, DEMPSEY, STEIL, CORRIGAN, BUNT, L. I. COHEN, TRELLO,
CORNELL, HABAY, MAHER, GLADECK, BARD, RUBLEY, FICHTER, REBER,
DIGIROLAMO AND DRUCE, SEPTEMBER 30, 1997

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 30, 1997

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 an additional exclusion from sales tax
11 for equipment used to perform enhanced vehicle emissions
12 inspections.

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

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

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

20 * * *

21 (55) The sale at retail or use of the equipment used in

1 order to conduct enhanced vehicle emissions inspections under
2 the Enhanced Vehicle Emissions Inspections and Maintenance
3 Program as required by 75 Pa.C.S. § 4706 (relating to
4 prohibition on expenditures for emission inspection program).

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