

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1004 Session of  
1979

INTRODUCED BY B. F. O'BRIEN, McCALL, GEESEY, J. L. WRIGHT, JR.,  
BROWN, REED, BRANDT, ARMSTRONG, MUSTO, SCHMITT, PETRARCA,  
D. R. WRIGHT, LIVENGOD, GOODMAN, COLE AND STUBAN,  
APRIL 23, 1979

REFERRED TO COMMITTEE ON FINANCE, APRIL 23, 1979

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," eliminating utilities gross receipts tax in  
11 certain instances.

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 1101.2. Certain Replacement Costs not Taxed.--  
18 Notwithstanding any provision of law to the contrary, no tax  
19 shall be imposed pursuant to this article on any public  
20 utility's revenues resulting from higher replacement energy  
21 costs incurred as a direct consequence of an accident at a

1 nuclear generating facility.

2 Section 2. This act shall take effect immediately.