

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 875 Session of
2007

INTRODUCED BY LAVALLE, WASHINGTON, BOSCOLA, LOGAN, ORIE,
FONTANA, KASUNIC, O'PAKE, FERLO AND STACK, MAY 18, 2007

REFERRED TO FINANCE, MAY 18, 2007

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 for a tax credit for emissions
11 inspection fees.

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 314.1. Tax Credit for Emissions Inspection Fees.--A
18 taxpayer shall be allowed a credit against the tax otherwise due
19 under this article for the amount of each emissions inspection
20 performed on any vehicle registered to the taxpayer. The credit
21 provided under this section shall not exceed the actual cost of
22 the emissions inspection or twenty-five dollars (\$25) whichever

1 is less for each vehicle which has such an inspection performed.

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