
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1747 Session of
2011

INTRODUCED BY PAYTON AND JOHNSON, JUNE 28, 2011

REFERRED TO COMMITTEE ON FINANCE, JUNE 28, 2011

AN ACT

1 Amending the act of July 9, 2008 (1st Sp.Sess., P.L.1873, No.1),
2 entitled "An act providing for alternative sources of energy;
3 establishing the Alternative Energy Development Program, the
4 Consumer Energy Program, the Home Energy Efficiency Loan
5 Program, the Home Energy Efficiency Loan Fund and the
6 Alternative Energy Production Tax Credit Program; and
7 providing for the powers and duties of the Department of
8 Environmental Protection," providing for plug-in vehicle
9 charging station tax credit.

10 The General Assembly of the Commonwealth of Pennsylvania
11 hereby enacts as follows:

12 Section 1. The act of July 9, 2008 (1st Sp.Sess., P.L.1873,
13 No.1), known as the Alternative Energy Investment Act, is
14 amended by adding a chapter to read:

15 CHAPTER 8

16 PLUG-IN VEHICLE

17 CHARGING STATION TAX CREDIT

18 Section 801. Scope of chapter.

19 This chapter relates to plug-in vehicle charging station tax
20 credit.

21 Section 802. Definitions.

22 The following words and phrases when used in this chapter

1 shall have the meanings given to them in this section unless the
2 context clearly indicates otherwise:

3 "Applicant." A business that submits an application for a
4 tax credit under this chapter.

5 "Business." A business that installs and maintains charging
6 stations located in this Commonwealth that are available for
7 public use.

8 "Department." The Department of Community and Economic
9 Development of the Commonwealth.

10 "Plug-in vehicle." A vehicle with a rechargeable energy
11 storage system that is designed to be recharged from an external
12 electric energy source, including plug-in hybrid electric
13 vehicles and battery-electric vehicles.

14 "Qualified tax liability." The liability for taxes imposed
15 under Article III, IV, VI, VII, VIII, IX, XI or XV of the act of
16 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
17 1971. The term includes the liability for taxes imposed under
18 Article III of the Tax Reform Code of 1971 on the owner or
19 owners of a pass-through entity. The term does not include
20 amounts withheld or required to be withheld from employees under
21 Article III of the Tax Reform Code of 1971.

22 Section 803. Plug-in Vehicle Charging Station Tax Credit
23 Program.

24 (a) Establishment.--The Plug-in Vehicle Charging Station Tax
25 Credit Program, which shall be administered by the department,
26 is established. The program shall provide tax credits to
27 eligible applicants for installation and maintenance of plug-in
28 vehicle charging stations.

29 (b) Eligibility.--In order to be eligible to receive a tax
30 credit under this section, an applicant must attest that the

1 applicant is not subject to any outstanding claims from the
2 Commonwealth.

3 (c) Applications.--A business may submit an application to
4 the department requesting a tax credit. The application shall be
5 on the form required by the department and shall include or
6 demonstrate the following:

7 (1) An application tracking number.

8 (2) The name, address and telephone number of the
9 applicant.

10 (3) The name and title of a contact person for the
11 applicant.

12 (4) The type of device or devices that will or have been
13 installed.

14 (5) A description of the charging station to be
15 supported by the tax credit, including the maximum number of
16 plug-in vehicles that could simultaneously utilize the
17 charging station as designed.

18 (6) The location of the project, including the nearest
19 cross street or intersection.

20 (7) An itemized list of project costs. Project costs
21 shall not include costs of acquisition of land.

22 (8) A certified copy of the deed for the land to be
23 utilized for the project.

24 (9) Any other information required by the department.

25 (d) Review of applications.--The department shall review the
26 application to determine if:

27 (1) The project is eligible for a tax credit under this
28 program.

29 (2) The applicant is eligible to receive a tax credit
30 under this program.

1 (3) The itemized list of project costs is accurate and
2 reasonable.

3 (4) The applicant complied with all other criteria
4 established by the department.

5 (e) Approval of applications.--Once the application is
6 deemed complete, the department may approve the application. The
7 department shall have complete discretion in determining whether
8 a proposed charging station is eligible for a tax credit.

9 (f) Limitation.--An applicant may not apply for a tax credit
10 in an amount more than 25% of the total cost of the project.

11 Section 804. Application of tax credit.

12 An applicant who is awarded a tax credit under this chapter
13 shall apply the tax credit against the applicant's qualified tax
14 liability.

15 Section 805. Annual report.

16 (a) Contents.--On or before December 1 of each year, the
17 department shall prepare a report evaluating the tax credits
18 awarded under this chapter during the previous fiscal year. The
19 report shall be electronically submitted to the chairman and
20 minority chairman of the Appropriations Committee of the Senate
21 and to the chairman and minority chairman of the Appropriations
22 Committee of the House of Representatives, and include the
23 following, listed by county where appropriate:

24 (1) The total number of applications received and tax
25 credits awarded.

26 (2) The date of approval of each tax credit.

27 (3) A brief description of the projects for which the
28 respective tax credits were made.

29 (4) Any recommendation to the General Assembly for
30 improvements in the program.

1 (5) Any other information deemed by the department to be
2 relevant or necessary to complete a comprehensive review of
3 the program.

4 (b) Report posting.--The department shall post and maintain
5 the report on the department's Internet website.

6 Section 806. Recapture.

7 (a) Failure to maintain operations.--A company which
8 receives tax credits under this chapter and fails to
9 substantially maintain existing operations and the operations
10 related to the tax credits in this Commonwealth for a period of
11 five years from the date the company first submits an
12 application to the department shall be required to refund to the
13 Commonwealth the total amount of credit or credits granted.

14 (b) Waiver.--The department may waive the penalties outlined
15 under subsection (a) if it is determined that a company's
16 operations were not maintained or the plug-in vehicle charging
17 stations were not created because of circumstances beyond the
18 company's control. Circumstances include natural disasters,
19 unforeseen industry trends or a loss of a major supplier or
20 market.

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