THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL No. 958 Session of 2019

INTRODUCED BY MASTRIANO, ARGALL, GORDNER, SCHWANK AND J. WARD, NOVEMBER 20, 2019

REFERRED TO LOCAL GOVERNMENT, NOVEMBER 20, 2019

AN ACT

1 2 3	Amending Title 8 (Boroughs and Incorporated Towns) of the Pennsylvania Consolidated Statutes, in manufacture and supply of electricity, further providing for specific powers.
4	The General Assembly of the Commonwealth of Pennsylvania
5	hereby enacts as follows:
6	Section 1. Section 24A03(a)(1) of Title 8 of the
7	Pennsylvania Consolidated Statutes is amended to read:
8	§ 24A03. Specific powers.
9	(a) Specific powers enumeratedIn addition to exercising
10	its general powers under section 24A02 (relating to general
11	powers), a borough, through its governing body, shall have the
12	following powers:
13	(1) To contract for the purchase, sale, exchange,
14	interchange, wheeling, pooling or transmission of electric
15	power and energy or for the right to the capacity of electric
16	power, inside and outside of this Commonwealth, to and from
17	any public or private power entities, private power
18	companies, other boroughs and electric cooperative

1	corporations. <u>The sale of electric power to a borough for</u>
2	resale shall be exempt from all State taxes. This exemption
3	shall apply retroactively to gross receipts taxes paid based
4	upon transactions occurring on or after January 1, 2017. The
5	<u>Department of Revenue shall provide a refund to a taxpayer</u>
6	for gross receipts taxes collected from the taxpayer based
7	upon the sale for resale of electric power to a borough that
8	occurred prior to January 1, 2017.
9	* * *
10	Section 2. This act shall take effect in 60 days.