
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 524 Session of
2021

INTRODUCED BY ISAACSON, BURGOS, CIRESI, HILL-EVANS, HOHENSTEIN,
HOWARD, KULIK, LEE, ROZZI, SANCHEZ, STURLA AND WEBSTER,
FEBRUARY 11, 2021

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 11, 2021

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," in sales and use tax, further providing for
11 exclusions from tax.

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

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

17 Section 204. Exclusions from Tax.--The tax imposed by
18 section 202 shall not be imposed upon any of the following:

19 * * *

20 (74) The sale at retail or use of a zero-emission vehicle.
21 The Secretary of Environmental Protection shall certify to the
22 State Treasurer the make and model of motor vehicles that are

1 zero-emission vehicles and eligible for the exemption provided
2 under this clause. For the purposes of this clause, the phrase
3 "zero-emission vehicle" means a vehicle that emits no exhaust
4 gas from the onboard source of power of the vehicle for the
5 applicable model year.

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