
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 314 Session of
2023

INTRODUCED BY CIRESI, VITALI, HOHENSTEIN, MALAGARI, SANCHEZ,
MADDEN, GUENST, HILL-EVANS, N. NELSON, NEILSON, CERRATO,
D. WILLIAMS AND GREEN, MARCH 13, 2023

REFERRED TO COMMITTEE ON FINANCE, MARCH 13, 2023

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 (76) The sale at retail or use of an alternative fuel
21 vehicle or hybrid vehicle, during the calendar years 2024 and
22 2025. The following apply:

1 (i) The Secretary of Environmental Protection shall certify
2 to the State Treasurer the make and model of motor vehicles that
3 are eligible for the exemption provided under this clause.

4 (ii) For the purposes of this clause, the phrases
5 "alternative fuel vehicle" and "hybrid vehicle" are as defined
6 in section 2 of the act of November 29, 2004 (P.L.1376, No.178),
7 known as the "Alternative Fuels Incentive Act."

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