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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 157 Session of  
2023

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INTRODUCED BY HUGHES, SANTARSIERO, FONTANA, HAYWOOD, COMMITTA,  
COSTA AND BREWSTER, JANUARY 19, 2023

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REFERRED TO FINANCE, JANUARY 19, 2023

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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 tax credit and tax benefit administration,  
11 further providing for definitions; and establishing the  
12 Residential Electric Vehicle Charging Station Tax Credit.

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

15 Section 1. The definition of "tax credit" in section 1701-  
16 A.1 of the act of March 4, 1971 (P.L.6, No.2), known as the Tax  
17 Reform Code of 1971, amended June 30, 2021 (P.L.124, No.25), is  
18 amended to read:

19 Section 1701-A.1. Definitions.

20 The following words and phrases when used in this article  
21 shall have the meanings given to them in this section unless the  
22 context clearly indicates otherwise:

23 \* \* \*

1 "Tax credit." A tax credit authorized under any of the  
2 following:

3 (1) Article XVII-B.

4 (2) Article XVII-D.

5 (3) Article XVII-E.

6 (4) Article XVII-G.

7 (5) Article XVII-H.

8 (6) Article XVII-I.

9 (7) Article XVII-J.

10 (8) Article XVII-K.

11 (8.1) Article XVII-L.

12 (8.2) Article XVII-M.

13 (9) Article XVIII.

14 (10) Article XVIII-B.

15 (11) Article XVIII-D.

16 (12) Article XVIII-E.

17 (13) Article XVIII-F.

18 (14) Article XVIII-G.

19 (14.1) Article XVIII-H.

20 (15) Article XIX-A.

21 (15.1) Article XIX-C.

22 (16) Article XIX-E.

23 (16.1) Article XIX-F.

24 (17) Section 2010.

25 (19) Article XX-B of the act of March 10, 1949 (P.L.30,  
26 No.14), known as the Public School Code of 1949.

27 (20) The act of December 1, 2004 (P.L.1750, No.226),  
28 known as the First Class Cities Economic Development District  
29 Act.

30 (21) 12 Pa.C.S. Ch. 34 (relating to Infrastructure and

1 Facilities Improvement Program).

2 (22) Any other program established by a law of this  
3 Commonwealth in which a person applies for and receives a  
4 credit against a tax. This paragraph shall not apply to a  
5 credit against a tax liability as a result of an overpayment.

6 \* \* \*

7 Section 2. The act is amended by adding an article to read:

8 ARTICLE XVII-M

9 RESIDENTIAL ELECTRIC VEHICLE CHARGING STATION

10 TAX CREDIT

11 Section 1701-M. Scope of article.

12 This article establishes the Residential Electric Vehicle  
13 Charging Station Tax Credit.

14 Section 1702-M. Definitions.

15 The following words and phrases when used in this article  
16 shall have the meanings given to them in this section unless the  
17 context clearly indicates otherwise:

18 "Department." The Department of Revenue of the Commonwealth.

19 "Electric vehicle." An electric vehicle as defined in 75  
20 Pa.C.S. § 102 (relating to definitions).

21 "Electric vehicle charging station." Private battery  
22 charging station equipment that has a primary purpose of  
23 transferring electric energy by conductive or inductive means to  
24 a battery or other energy storage device in an electric vehicle.

25 "Eligible taxpayer." A taxpayer eligible to receive a tax  
26 credit under this article.

27 "Tax credit." The Residential Electric Vehicle Charging  
28 Station Tax Credit established under this article.

29 "Taxpayer." An individual subject to tax under Article III.

30 Section 1703-M. Tax credit.

1 (a) Purpose.--The tax credit shall be applied against an  
2 eligible taxpayer's liability under Article III if the taxpayer  
3 purchases and installs an electric vehicle charging station.

4 (b) Limitation.--The tax credit shall be limited to the  
5 taxable year that the electric vehicle charging station was  
6 placed in service by the eligible taxpayer.

7 (c) Amount.--The amount of the tax credit shall be 100% of  
8 the cost to purchase and install the electric vehicle charging  
9 station, not to exceed \$2,000.

10 (d) Credit refundable.--If the amount of tax credit that the  
11 eligible taxpayer is eligible to receive under this article  
12 exceeds the eligible taxpayer's tax liability under Article III,  
13 the department shall issue a refund of the excess amount to the  
14 eligible taxpayer.

15 Section 1704-M. Eligibility.

16 To be eligible for a tax credit under this article, a  
17 taxpayer must:

18 (1) Have resided in this Commonwealth for more than one-  
19 half of the preceding taxable year.

20 (2) File with an individual taxpayer identification  
21 number.

22 (3) Have placed in service an electric vehicle charging  
23 station at a primary residence owned by the taxpayer.

24 Section 1705-M. Guidelines and regulations.

25 The department shall publish guidelines and may promulgate  
26 regulations necessary for the implementation and administration  
27 of this article.

28 Section 1706-M. Applicability.

29 This article shall apply to tax years beginning after  
30 December 31, 2023.

1 Section 3. This act shall take effect immediately.