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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

**No. 3      Session of  
2024**

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INTRODUCED BY \_\_\_\_\_ March 07, 2024

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REFERRED TO  
FINANCE COMMITTEE

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Switching To Electric Tax Credit

A tax credit provided as it relates to the sales of electric cars by car dealerships.

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

Section 1. Definitions

"Electric Car." A car fully powered by an electric battery cell that does not have any capacity to utilize gas fuel.

Section 2. Tax Credit

(a) A tax credit shall be awarded to car dealerships as follows:

(1) The car dealership must sell electric cars;

(i) The tax credit may only be applied to taxation on electric vehicles, not on the taxes of the entirety of the dealership;

(2) A quota system shall be established in order to determine the size of a tax credit warranted to the dealership;

(i) The Department of Transportation shall be responsible for surveying each dealership and determining the appropriate quota for each level of tax break;

(ii) The more electric cars a dealership sells the larger tax credit they will be eligible for.

Section 3. This act shall take effect in 180 days.