

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

# HOUSE BILL

## No. 2063

Session of  
1987

---

INTRODUCED BY LLOYD, COY, CARLSON, HALUSKA, VEON, STABACK,  
DeLUCA, RAYMOND, PISTELLA AND TRELLO, DECEMBER 14, 1987

---

REFERRED TO COMMITTEE ON FINANCE, DECEMBER 14, 1987

---

AN ACT

1 Amending Title 75 (Vehicles) of the Pennsylvania Consolidated  
2 Statutes, further regulating credit for motor fuel tax  
3 payment.

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

6 Section 1. Section 9604(a) of Title 75 of the Pennsylvania  
7 Consolidated Statutes, added July 13, 1987 (P.L.303, No.56), is  
8 amended to read:

9 § 9604. Credit for motor fuel tax payment.

10 (a) General rule.--Every motor carrier subject to the tax  
11 imposed under this chapter shall be entitled to a credit on the  
12 tax, equivalent to the rate per gallon of the Pennsylvania tax  
13 which is currently in effect, on all gasoline or other motor  
14 fuel purchased by the carrier within this Commonwealth for use  
15 in its operation either within or without this Commonwealth and  
16 upon which gasoline or other motor fuel the tax imposed by the  
17 laws of this Commonwealth has been paid by such carrier.  
18 Evidence of the payment of the tax in such form as may be

1 required by, or is satisfactory to, the department shall be  
2 furnished by each carrier claiming the credit. When the amount  
3 of the credit to which any motor carrier is entitled for any  
4 quarter exceeds the amount of the tax for which the carrier is  
5 liable for the same quarter, such excess shall, upon application  
6 and under regulations of the department, be allowed as a credit  
7 on the tax for which the carrier would be otherwise liable for  
8 any of the six succeeding quarters; or, upon application with  
9 the Board of Finance and Revenue within one year from the end of  
10 any quarter, duly verified and presented, in accordance with  
11 regulations promulgated by the department and supported by such  
12 evidence as may be satisfactory to the board, such excess shall  
13 be refunded if it shall appear that the applicant has paid to  
14 another state under a lawful requirement of such state a tax,  
15 similar in effect to the tax provided in this chapter, on the  
16 use or consumption in that state of gasoline or other motor fuel  
17 purchased in this Commonwealth, [to the extent of such payment  
18 to the other state,] but in no case to exceed the rate per  
19 gallon of the Pennsylvania fuels tax which is currently in  
20 effect.

21 \* \* \*

22 Section 2. This act shall take effect immediately.