

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1751

Session of
1975

INTRODUCED BY MESSRS. DREIBELBIS AND BONETTO, SEPTEMBER 24, 1975

AS RE-REPORTED FROM COMMITTEE ON APPROPRIATIONS, HOUSE OF
REPRESENTATIVES, AS AMENDED, MARCH 31, 1976

AN ACT

1 Amending the act of January 14, 1952 (P.L.1965, No.550),
2 entitled, as amended, "An act imposing a permanent and a
3 temporary State tax on fuels used within the Commonwealth in
4 internal combustion engines for the generation of power to
5 propel motor vehicles using the public highways; imposing a
6 permanent tax on the fuels used in aircraft or aircraft
7 engines; providing for the collection and lien of the tax and
8 the distribution and use of the proceeds thereof; requiring
9 dealer-users to secure licenses and to file bonds as a
10 guarantee of payment of taxes, penalties, interest, fines,
11 uncollectible check fees and Attorney General's fees, to file
12 reports and to compile and retain certain records; requiring
13 registration of carriers for hire; imposing duties on such
14 persons; requiring persons selling or delivering fuels to
15 licensed dealer-users to furnish information; imposing
16 certain costs on counties; conferring powers and imposing
17 duties on State officers and departments; providing for
18 refunds of taxes, penalties and interest illegally or
19 erroneously collected from licensees; and providing
20 penalties," further providing for exemptions from the tax.

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

23 Section 1. The first paragraph of section 4, act of January
24 14, 1952 (P.L.1965, No.550), known as the "Fuel Use Tax Act,"
25 amended February 1, 1974 (P.L.24, No.9), is amended to read:

26 Section 4. Imposition of Tax Exemptions.--A permanent excise
27 tax at the rate of eight cents (8¢) a gallon or fractional part

1 thereof is hereby imposed on all dealer-users upon the use of
2 fuel within this Commonwealth, except the use of fuel in
3 aircraft or aircraft engines, to be computed in the manner
4 hereinafter set forth. The tax herein imposed shall not apply on
5 fuels not within the taxing power of this Commonwealth under the
6 Commerce Clause of the Constitution of the United States. The
7 tax herein imposed and assessed shall be paid to the
8 Commonwealth but once in respect to any fuels used within the
9 Commonwealth. No tax is hereby imposed upon (1) any fuel that is
10 used by or sold and delivered to the United States government,
11 when such sales and deliveries are supported by documentary
12 evidence satisfactory to the department, or (2) upon any fuel
13 not in excess of fifty (50) gallons brought into this
14 Commonwealth in the fuel supply tanks or other fueling
15 receptacles or devices of a motor vehicle, or (3) upon any fuel
16 used by or sold or delivered for use in farm machinery or
17 equipment, engaged in the production or harvesting of farm or
18 agricultural products involving the use of the public highways
19 within a ten (10) mile radius of the domicile of the owner of
20 the machinery or equipment, when such sales and deliveries are
21 supported by documentary evidence satisfactory to the
22 department, or (4) upon any fuel used by or sold or delivered to
23 the Commonwealth of Pennsylvania, its political subdivisions,
24 any second class county port authority and any nonpublic schools
25 not operated for profit, when such sales and deliveries are
26 supported by documentary evidence satisfactory to the
27 department, or (5) upon any fuel used by, or sold or delivered
28 for use in a motor vehicle not registered with the Pennsylvania
29 Department of Transportation or with any other state when
30 engaged in, and at the project site of, the construction,

1 reconstruction or repair of a public highway, when such sales
2 and deliveries are supported by documentary evidence
3 satisfactory to the department, provided that fuels for taxable
4 and nontaxable uses shall not be commingled when exempted under
5 this clause, or (6) upon any fuel used by or sold or delivered
6 for use in a motor vehicle not registered with the Pennsylvania
7 Department of Transportation or with any other state engaged in
8 the operation of a quarry, ~~or mine~~ MINE OR RELATED FACILITY <—
9 involving the use of the public highways to move such motor
10 vehicle across or along the public highways from one part of a
11 quarry ~~or mine~~ MINE OR MINERAL STORAGE AREA to another or along <—
12 the public highways connecting by the most direct route any
13 quarries or mines or portion of quarries or mines under single
14 ownership or operation, provided such movement ALONG OR ACROSS <—
15 THE PUBLIC HIGHWAYS shall not exceed a distance of one-half
16 mile, when such sales and deliveries are supported by
17 documentary evidence satisfactory to the department.

18 * * *

19 Section 2. This act shall take effect immediately. ~~and shall~~ <—
20 ~~be retroactive to February 1, 1969.~~