

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2188 Session of
1980

INTRODUCED BY LAUGHLIN, JANUARY 29, 1980

REFERRED TO COMMITTEE ON TRANSPORTATION, JANUARY 29, 1980

AN ACT

1 Amending the act of May 21, 1931 (P.L.149, No.105), entitled, as
2 amended, "An act imposing a State tax, payable by those
3 herein defined as distributors, on liquid fuels used or sold
4 and delivered within the Commonwealth, which are practically,
5 and commercially suitable for use in internal combustion
6 engines for the generation of power; providing for the
7 collection and lien of the tax, and the distribution and use
8 of the proceeds thereof; requiring such distributors to
9 secure permits, to file corporate surety bonds and reports,
10 and to retain certain records; imposing duties on retail
11 dealers, common carriers, county commissioners, and such
12 distributors; providing for rewards; imposing certain costs
13 on counties; conferring powers and imposing duties on certain
14 State officers and departments; providing for refunds;
15 imposing penalties; and making an appropriation," excluding
16 public transportation vehicles operated under contract with a
17 transit authority from the tax.

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

20 Section 1. Section 4 and the second paragraph of section 17,
21 act of May 21, 1931 (P.L.149, No.105), known as "The Liquid
22 Fuels Tax Act," amended December 19, 1975 (P.L.556, No.156), are
23 amended to read:

24 Section 4. Imposition of Tax; Exemptions and Deductions.--A
25 permanent State tax of eight cents a gallon, or fractional part

1 thereof, is hereby imposed and assessed upon all liquid fuels
2 used or sold and delivered by distributors within this
3 Commonwealth, excepting liquid fuels delivered to the United
4 States Government on presentation of a duly authorized United
5 States Government exemption certificate or other evidence
6 satisfactory to the department, and such liquid fuels used or
7 sold and delivered as are not within the taxing power of this
8 Commonwealth under the Commerce Clause of the Constitution of
9 the United States and excepting liquid fuels used as fuel in
10 aircraft or aircraft engines and excepting liquid fuels used in
11 public transportation vehicles under contract with a transit
12 authority and excepting liquid fuels delivered to the
13 Commonwealth, every political subdivision, any volunteer fire
14 company, any volunteer ambulance service, any volunteer rescue
15 squad, any second class county port authority and nonpublic
16 schools not operated for profit on presentation of evidence
17 satisfactory to the department. The tax herein imposed and
18 assessed shall be collected by and paid to the Commonwealth but
19 once in respect to any liquid fuels.

20 In lieu of the foregoing taxes, a permanent State tax of one
21 and one-half cents a gallon, or fractional part thereof, is
22 hereby imposed and assessed upon all liquid fuels used or sold
23 and delivered by distributors within this Commonwealth for use
24 as fuel in propeller-driven piston engine aircraft or aircraft
25 engines, and, except as hereinafter provided, one and one-half
26 cents a gallon, or fractional part thereof, upon all liquid
27 fuels used or sold and delivered by distributors within this
28 Commonwealth for use as fuel in turbine propeller jet, turbo-
29 jet, or jet driven aircraft and aircraft engines. Beginning
30 January 1, 1960, and thereafter, a State tax of one cent a

1 gallon, or fractional part thereof, is hereby imposed and
2 assessed upon all liquid fuels used or sold and delivered by
3 distributors within this Commonwealth for use as fuel in turbine
4 propeller jet, turbo-jet, or jet driven aircraft and aircraft
5 engines.

6 Distributors shall be liable to the Commonwealth for the
7 collection and payment of the tax imposed by this act. The tax
8 imposed by this act shall be collected by the distributor at the
9 time the liquid fuels are used or sold and delivered by the
10 distributor and shall be borne by the consumer.

11 The department shall allow such handling and storage losses
12 of liquid fuels as are substantiated to its satisfaction.

13 Section 17. Refunds.--* * *

14 Any person who shall use or buy liquid fuels on which the tax
15 imposed by this act shall have been paid and shall consume the
16 same (i) in the operation of any nonlicensed farm tractor or
17 licensed farm tractor when used off the highways for
18 agricultural purposes or nonlicensed powered farm machinery for
19 purposes relating to the actual production of farm products or
20 (ii) in the operation of a vehicle of a volunteer fire company,
21 volunteer ambulance service or volunteer rescue squad or (iii)
22 in the operation of a public transportation vehicle under
23 contract with a transit authority shall be reimbursed the full
24 amount of such tax.

25 * * *

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