

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1591 Session of
1981

INTRODUCED BY CORNELL, VROON, J. L. WRIGHT, BOWSER, KUKOVICH,
ARTY, PRATT, HALUSKA, PETRARCA, TRELLO, NAHILL AND TELEK,
JUNE 15, 1981

REFERRED TO COMMITTEE ON TRANSPORTATION, JUNE 15, 1981

AN ACT

1 Amending the act of January 14, 1952 (1951 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," providing for the allocation of a certain tax
21 levied on liquid fuels.

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

24 Section 1. Section 10, act of January 14, 1952 (1951
25 P.L.1965, No.550), known as the "Fuel Use Tax Act," is amended
26 to read:

27 Section 10. Disposition and Use of Tax.--(a) The permanent

1 and additional State taxes collected under the provisions of
2 this act, less discounts allowed, shall be paid into the Liquid
3 Fuels Tax Fund, and the Motor License Fund in the same
4 proportions as are liquid fuels taxes and are hereby
5 specifically appropriated for the same uses and purposes.

6 (b) An amount equal to eighteen and eighty-two one
7 hundredths per centum (18.82%) of all taxes on liquid fuels and
8 fuel use imposed under Article XI-B, act of March 4, 1971
9 (P.L.6, No.2), known as the "Tax Reform Code of 1971," or any
10 other act of this Commonwealth now or hereafter enacted imposing
11 any type of increase in such taxes since July 1, 1980, less any
12 refunds, shall be distributed to the municipalities of the
13 Commonwealth pursuant to the act of June 1, 1956 (1955 P.L.1944,
14 No.655), referred to as the Liquid Fuels Tax Municipal
15 Allocation Law.

16 Section 2. This act shall take effect immediately.