

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2033

Session of
1981

INTRODUCED BY GRIECO, LETTERMAN, MADIGAN, CIMINI, SPENCER,
SIRIANNI, TRELLO, SHUPNIK, WARGO, PETERSON, MACKOWSKI, MERRY,
BOYES, W. W. FOSTER, GRUPPO, STAIRS, BOWSER,
A. C. FOSTER, JR., PUNT, L. E. SMITH, BURD AND RASCO,
OCTOBER 28, 1981

REFERRED TO COMMITTEE ON TRANSPORTATION, OCTOBER 28, 1981

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," providing
16 for tax on fuels used in snowmobiles to be paid into the
17 snowmobile restricted receipts fund.

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

20 Section 1. Section 17, act of May 21, 1931 (P.L.149,
21 No.105), known as "The Liquid Fuels Tax Act," is amended by
22 adding, after the fifth paragraph, paragraphs to read:

23 Section 17. Refunds.--* * *

24 When the tax imposed by this act shall have been paid and the

1 fuel on which such tax has been imposed shall have been consumed
2 in the operation of snowmobiles off the highways of the
3 Commonwealth or on designated highways, the full amount of such
4 tax shall be refunded to the snowmobile restricted receipts
5 fund, established pursuant to Title 75 Pa.C.S. § 7706 (relating
6 to restricted receipts fund) for use as prescribed in said
7 section on petition to the Board of Finance and Revenue in
8 accordance with prescribed procedures.

9 The Department of Transportation shall biannually calculate
10 the amount of liquid fuels tax on fuels consumed by snowmobiles
11 and furnish such information relating to its calculation and
12 data as may be prescribed or required by the Board of Finance
13 and Revenue. This board shall review the petition and snowmobile
14 fuel consumption calculations and then determine the amount of
15 such liquid fuels tax paid and shall certify to the State
16 Treasurer to refund annually to the snowmobile restricted
17 receipts fund the amount so determined.

18 * * *

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