

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2412 Session of
1982

INTRODUCED BY GRIECO, LEVI, CIMINI, PETRARCA, WASS, FARGO,
CUNNINGHAM, PHILLIPS AND BELFANTI, APRIL 14, 1982

REFERRED TO COMMITTEE ON TRANSPORTATION, APRIL 14, 1982

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," allowing for immediate payment of the tax in
21 certain cases.

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

24 Section 1. Section 6, act of January 14, 1952 (1951
25 P.L.1965, No.550), known as the "Fuel Use Tax Act," amended May
26 9, 1972 (P.L.279, No.68), is amended to read:

27 Section 6. Dealer-user's Reports and Payments of Tax;

1 Discount Allowed; Interest and Penalties.--For the purpose of
2 ascertaining the amount of tax payable under this act, it shall
3 be the duty of every dealer-user, on or before the next to the
4 last business day of each month, to file with the department,
5 upon forms prescribed, prepared and furnished by the department,
6 a report under oath or affirmation of the fuels used by him
7 within this Commonwealth during the preceding month. This report
8 shall include all such information as the department may require
9 and prescribe. Dealer-users having more than one place of
10 business within this Commonwealth shall combine in each report
11 the use of fuels at all such separate places of business.

12 Dealer-users, at the time of making every report required by
13 this section, shall compute and pay to the department the tax
14 due to the Commonwealth on fuels used by him during the
15 preceding month. Fuels not accounted for to the satisfaction of
16 the department shall be deemed to have been used for taxable
17 purposes and taxes imposed thereon and collected by the
18 department. Dealer-users who deliver or use fuels in an amount
19 not to exceed two thousand (2,000) gallons per month shall at
20 their option be allowed to make payment to the department at the
21 time of delivery and be in compliance with this section.

22 If the report required herein is filed and tax paid on time,
23 a discount of two per centum (2%) of the gross amount of tax
24 shall be allowed the dealer-user.

25 The amount of all taxes imposed under the provisions of this
26 act, for each month, shall be due and payable on the next to the
27 last business day of the next succeeding month, and shall bear
28 interest at the rate of one per centum (1%) per month or
29 fractional part of a month from the date they are due and
30 payable until paid. The report or payment of tax as provided by

1 this section, will be considered to have been duly and timely
2 filed if such report or payment is deposited in the United
3 States mail with postage prepaid in time to reach the department
4 in the ordinary course of such mails on or before the next to
5 the last business day of a given calendar month. In any case,
6 the report or payment will be considered to have been duly and
7 timely filed if such report or payment bears a postmark date at
8 least two days prior to the next to the last business day of a
9 given calendar month.

10 If any dealer-user shall fail, neglect or refuse to make any
11 report or payment as herein required, an additional ten per
12 centum (10%) of the gross amount of tax shall be added by the
13 department and collected as hereinafter provided, and in
14 addition thereto the license of a dealer-user may forthwith be
15 suspended or revoked by the department and required to be
16 surrendered to the department.

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