

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2503 Session of
1982

INTRODUCED BY MADIGAN, LASHINGER, WOZNIAK, KUKOVICH, BOYES,
PERZEL, PRATT AND BURD, MAY 25, 1982

REFERRED TO COMMITTEE ON TRANSPORTATION, MAY 25, 1982

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," providing for a refund of certain fuel taxes.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. Article XI-B, act of March 4, 1971 (P.L.6, No.2),
14 known as the "Tax Reform Code of 1971," added July 4, 1979
15 (P.L.60, No.27), is amended by adding a part to read:

16 ARTICLE XI-B

17 FUEL TAXES

18 * * *

19 PART III

20 CREDIT FOR REFUSE TRANSPORTATION VEHICLES

21 Section 1131.B. Credit for refuse transportation vehicles.--

1 The owners of refuse vehicles that use fuel for power takeoff
2 units and/or to operate the vehicles on private property shall
3 be entitled to a refund of thirty-five per cent of the tax paid
4 under this article and the taxes paid under the act of May 21,
5 1931 (P.L.149, No.105), known as "The Liquid Fuels Tax Act," the
6 act of January 14, 1952 (1951 P.L.1965, No.550), known as the
7 "Fuel Use Tax Act," and the act of July 12, 1974 (P.L.458,
8 No.161), entitled "An act imposing an additional State tax on
9 certain fuels; providing for collection, lien and administration
10 of the tax; and making an appropriation." In the event the owner
11 can satisfactorily prove to the Secretary of Revenue that more
12 than thirty-five per cent of the fuel used was not used for
13 highway travel a larger refund shall be made.

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