

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1085 Session of
1989

INTRODUCED BY TRELLO, VAN HORNE, PISTELLA, CAWLEY, CIVERA,
ROBINSON, BATTISTO, OLASZ, GIGLIOTTI, MORRIS, COLAIZZO, VEON,
HALUSKA, JAMES AND BUNT, APRIL 10, 1989

REFERRED TO COMMITTEE ON FINANCE, APRIL 10, 1989

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," increasing the rate of tax imposed on liquid
11 fuels.

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

14 Section 1. Section 1101-B of the act of March 4, 1971
15 (P.L.6, No.2), known as the Tax Reform Code of 1971, added July
16 4, 1979 (P.L.60, No.27), is amended to read:

17 Section 1101-B. Imposition of Additional Tax.--In addition
18 to the tax imposed upon liquid fuels by the act of May 21, 1931
19 (P.L.149, No.105), known as "The Liquid Fuels Tax Act," and by
20 the act of July 12, 1974 (P.L.458, No.161), an additional State
21 tax in an amount of [two cents (2¢)] seven cents (7¢) per
22 gallon, or fractional part thereof, is hereby imposed and

1 assessed upon all liquid fuels used or sold and delivered by
2 distributors within this Commonwealth except as herein provided.
3 The tax herein imposed and assessed shall be collected by and
4 paid to the Commonwealth only once in respect to any liquid
5 fuels. The tax imposed by this section shall not be imposed upon
6 liquid fuels:

7 (1) Used or sold and delivered that are not within the
8 taxing power of this Commonwealth under the Commerce Clause of
9 the United States Constitution.

10 (2) Used as fuel in aircraft or aircraft engines.

11 (3) Delivered to and used by the United States Government on
12 presentation of a duly authorized United States Government
13 exemption certificate or other evidence satisfactory to the
14 department.

15 (4) Delivered to and used by the Commonwealth.

16 (5) Delivered to and used by any political subdivision.

17 (6) Delivered to and used by any second class county port
18 authority.

19 (7) Delivered to and used by any nonpublic school not
20 operated for profit on presentation of evidence satisfactory to
21 the department.

22 (8) Delivered to and used by any volunteer fire company,
23 volunteer ambulance service or volunteer rescue squad.

24 (9) Used as fuel in any nonlicensed powered farm machinery
25 for purposes relating to the actual production of farm products
26 or any licensed farm tractor when used off the highways for
27 agricultural purposes or any nonlicensed farm tractor.

28 Section 2. This act shall take effect July 1, 1989.