
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1901 Session of
2003

INTRODUCED BY BEBKO-JONES, CRUZ, HORSEY, KIRKLAND, THOMAS,
WASHINGTON AND YOUNGBLOOD, AUGUST 4, 2003

REFERRED TO COMMITTEE ON FINANCE, AUGUST 4, 2003

AN ACT

1 Suspending the imposition of a portion of the State tax on
2 liquid fuels and fuels; and prescribing penalties.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. Short title.

6 This act shall be known and may be cited as the Liquid Fuels
7 Tax Suspension Act.

8 Section 2. Suspension of tax.

9 The Department of Revenue, for the period of July 1, 2003, to
10 December 31, 2003, may not collect or impose the State portion
11 of the tax imposed or assessed pursuant to 75 Pa.C.S. § 9004(a)
12 (relating to imposition of tax, exemptions and deductions) on
13 liquid fuels or fuels used or sold and delivered by distributors
14 within this Commonwealth. The one-half cent per gallon of tax
15 collected pursuant to 75 Pa.C.S. § 9004(a) and disposed to
16 counties pursuant to 75 Pa.C.S. § 9010 (relating to disposition
17 and use of tax) shall continue to be collected and imposed.

1 Section 3. Penalty.

2 (a) Reduction in price.--Every distributor and dealer, as
3 defined in 75 Pa.C.S. § 9002 (relating to definitions), shall
4 reduce the price of its liquid fuels or fuels used or sold and
5 delivered within this Commonwealth in an amount equal to the
6 amount of State taxes that have been suspended pursuant to
7 section 2.

8 (b) Penalty.--The failure of a distributor or dealer to
9 reduce the price of its liquid fuels or fuels pursuant to
10 subsection (a) shall constitute a violation of the act of
11 December 17, 1968 (P.L.1224, No.387), known as the Unfair Trade
12 Practices and Consumer Protection Law.

13 (c) Notice.--

14 (1) The Department of Revenue, in conjunction with
15 appropriate State departments and agencies, shall create and
16 distribute a placard to all dealers for display, indicating
17 to the general public that the 11.5¢ per gallon State tax on
18 gasoline and diesel fuels has been suspended for the provided
19 time frame and that it is a violation of the Unfair Trade
20 Practices and Consumer Protection Law to fail to reduce the
21 price of such fuels accordingly.

22 (2) The failure of a dealer to display the placard
23 required by this subsection shall constitute a violation of
24 the Unfair Trade Practices and Consumer Protection Law.

25 Section 4. Distribution from General Fund.

26 The Department of Revenue shall determine the proportional
27 amounts of revenue appropriated or distributed pursuant to 75
28 Pa.C.S. § 9010(e) (relating to disposition and use of tax) that
29 will be lost due to the suspension of State taxes pursuant to
30 section 2. An amount equal to the total amount of revenue lost

1 due to the suspension of State taxes shall be transferred from
2 the General Fund and distributed in the proportional amounts
3 determined by the department.

4 Section 5. Effective date.

5 This act shall take effect immediately.