

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**

**No. 1307** Session of  
1975

INTRODUCED BY WRIGHT AND BURNS, MAY 27, 1975

REFERRED TO COMMITTEE ON TRANSPORTATION, MAY 28, 1975

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," excepting  
16 from taxation liquid fuels delivered to certain fire  
17 companies, rescue companies and ambulance companies.

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

20 Section 1. Section 4, act of May 21, 1931 (P.L.149, No.105),  
21 known as "The Liquid Fuels Tax Act," amended February 1, 1974  
22 (No.10), is amended to read:

23 Section 4. Imposition of Tax; Exemptions and Deductions.--A  
24 permanent State tax of eight cents a gallon, or fractional part  
25 thereof, is hereby imposed and assessed upon all liquid fuels  
26 used or sold and delivered by distributors within this

1 Commonwealth, excepting liquid fuels delivered to the United  
2 States Government on presentation of a duly authorized United  
3 States Government exemption certificate or other evidence  
4 satisfactory to the department, and such liquid fuels used or  
5 sold and delivered as are not within the taxing power of this  
6 Commonwealth under the Commerce Clause of the Constitution of  
7 the United States and excepting liquid fuels used as fuel in  
8 aircraft or aircraft engines and excepting liquid fuels  
9 delivered to the Commonwealth, every political subdivision, any  
10 second class county port authority, [and] nonpublic schools not  
11 operated for profit and any nonprofit fire company, nonprofit  
12 rescue company and nonprofit ambulance company on presentation  
13 of evidence satisfactory to the department. The tax herein  
14 imposed and assessed shall be collected by and paid to the  
15 Commonwealth but once in respect to any liquid fuels.

16 In lieu of the foregoing taxes, a permanent State tax of one  
17 and one-half cents a gallon, or fractional part thereof, is  
18 hereby imposed and assessed upon all liquid fuels used or sold  
19 and delivered by distributors within this Commonwealth for use  
20 as fuel in propeller-driven piston engine aircraft or aircraft  
21 engines, and, except as hereinafter provided, one and one-half  
22 cents a gallon, or fractional part thereof, upon all liquid  
23 fuels used or sold and delivered by distributors within this  
24 Commonwealth for use as fuel in turbine propeller jet, turbo-  
25 jet, or jet driven aircraft and aircraft engines. Beginning  
26 January 1, 1960, and thereafter, a State tax of one cent a  
27 gallon, or fractional part thereof, is hereby imposed and  
28 assessed upon all liquid fuels used or sold and delivered by  
29 distributors within this Commonwealth for use as fuel in turbine  
30 propeller jet, turbo-jet, or jet driven aircraft and aircraft

1 engines.

2       Distributors shall be liable to the Commonwealth for the  
3 collection and payment of the tax imposed by this act. The tax  
4 imposed by this act shall be collected by the distributor at the  
5 time the liquid fuels are used or sold and delivered by the  
6 distributor and shall be borne by the consumer.

7       The department shall allow such handling and storage losses  
8 of liquid fuels as are substantiated to its satisfaction.

9       Section 2. This act shall take effect immediately.