

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 73

Session of
1979

INTRODUCED BY STUBAN, KOLTER, CAPPABIANCA, GRAY AND DOMBROWSKI,
FEBRUARY 5, 1979

REFERRED TO COMMITTEE ON TRANSPORTATION, FEBRUARY 5, 1979

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 tax on the sale of studded tires.

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

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

ARTICLE II

TAX FOR EDUCATION

* * *

PART II.I

STUDED TIRE TAX

21 Section 203.1. Imposition of Tax; Tax Stamps.--(a) There is
22 hereby imposed upon each separate sale at retail of a studded

1 tire within the Commonwealth, an excise tax of two dollars (\$2)
2 which shall be collected by the vendor from the purchaser and
3 shall be paid over to the Commonwealth as provided herein.

4 (b) Upon payment of such tax by the purchaser to the vendor,
5 the vendor shall provide the purchaser with a studded tire tax
6 stamp, which shall be provided by the department, for each two
7 dollars (\$2) excise tax paid by the purchaser.

8 (c) This tax shall be in addition to any other taxes imposed
9 by this article.

10 Section 203.2. Display of Studded Tire Tax Stamps;

11 Penalty.--(a) No person shall drive, upon the highways of this
12 Commonwealth, any motor vehicle, which is registered in this
13 Commonwealth and on which studded tires are installed, unless he
14 displays, on said vehicle, the studded tire tax stamp provided
15 for by subsection (b) of section 203.1.

16 (b) Any person who violates the provisions of subsection (a)
17 shall be guilty of a summary offense and upon conviction thereof
18 shall be sentenced to pay a fine of fifty dollars (\$50).

19 Section 203.3. Disposition of Tax.--Taxes collected under
20 this part shall be paid into the Motor License Fund.

21 Section 203.4. Definitions.--As used in this part, the term
22 "studded tire" shall mean a tire having affixed thereon, or
23 implanted within, devices of a wear-resistant material which
24 project beyond the surface of the tire, commonly known as tire
25 studs or ice grips, or any tire specially made to accept the
26 implantation of such devices.

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