
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 191

Session of
1981

INTRODUCED BY WILSON, JANUARY 26, 1981

AS AMENDED ON THIRD CONSIDERATION, IN SENATE, DECEMBER 15, 1981

AN ACT

1 Amending the act of January 14, 1952 (1951 P.L.1965, No.550),
2 entitled, as amended "An act imposing a permanent and a
3 temporary State tax on fuels used within the Commonwealth in
4 internal combustion engines for the generation of power to
5 propel motor vehicles using the public highways; imposing a
6 permanent tax on the fuels used in aircraft or aircraft
7 engines; providing for the collection and lien of the tax and
8 the distribution and use of the proceeds thereof; requiring
9 dealer-users to secure licenses and to file bonds as a
10 guarantee of payment of taxes, penalties, interest, fines,
11 uncollectible check fees and Attorney General's fees, to file
12 reports and to compile and retain certain records; requiring
13 registration of carriers for hire; imposing duties on such
14 persons; requiring persons selling or delivering fuels to
15 licensed dealer-users to furnish information; imposing
16 certain costs on counties; conferring powers and imposing
17 duties on State officers and departments; providing for
18 refunds of taxes, penalties and interest illegally or
19 erroneously collected from licensees; and providing
20 penalties," further providing for the payment of tax by
21 individual users for private automobiles and trucks.

22 The General Assembly of the Commonwealth of Pennsylvania
23 hereby enacts as follows:

24 Section 1. The act of January 14, 1952 (1951 P.L.1965,
25 No.550), known as the "Fuel Use Tax Act," is amended by adding a
26 section to read:

1 Section 5.1. Payment of Tax by Certain Individuals.--(a)

2 Notwithstanding any provision of this act, an individual who
3 purchases ~~liquid~~ fuel as defined in this act for his private <—
4 automobile or truck not primarily used for commercial purposes
5 shall pay the tax assessed under this act directly to the vendor
6 of the fuel at the time the fuel is purchased.

7 (b) The licensing and bond requirements of this act shall
8 not apply to any individual paying tax pursuant to this section.

9 (c) The department shall in the manner provided by law
10 promulgate the rules, regulations and forms necessary to carry
11 out this section.

12 Section 2. This act shall take effect immediately.