

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2373

Session of
1986

INTRODUCED BY LLOYD, TRELLO, BELARDI, KUKOVICH, DIETZ, COY,
DeLUCA, SHOWERS, J. L. WRIGHT, STABACK, MORRIS, BOOK,
BELFANTI, PHILLIPS, TELEK, HOWLETT AND ROBBINS, APRIL 15,
1986

REFERRED TO COMMITTEE ON FINANCE, APRIL 15, 1986

AN ACT

1 Amending the act of June 19, 1964 (P.L.7, No.1), entitled "An
2 act imposing a road tax upon certain motor carriers,
3 providing for the collection and administration thereof,
4 establishing penalties, and making an appropriation to the
5 Motor License Fund," regulating credit for motor fuel tax
6 payment.

7 The General Assembly of the Commonwealth of Pennsylvania
8 hereby enacts as follows:

9 Section 1. Section 4(a) of the act of June 19, 1964 (P.L.7,
10 No.1), known as the Motor Carriers Road Tax Act, is amended to
11 read:

12 Section 4. Credit for Motor Fuel Tax Payment.--(a) Every
13 motor carrier subject to the tax hereby imposed, shall be
14 entitled to a credit on such tax equivalent to the rate per
15 gallon of the Pennsylvania tax which is currently in effect, on
16 all gasoline or other motor fuel purchased by such carrier
17 within this State for use in its operation either within or
18 without this State and upon which gasoline or other motor fuel
19 the tax imposed by the laws of this State has been paid by such

1 carrier. Evidence of the payment of such tax in such form as may
2 be required by, or is satisfactory to, the secretary, shall be
3 furnished by each such carrier claiming the credit herein
4 allowed. When the amount of the credit herein provided to which
5 any motor carrier is entitled for any quarter exceeds the amount
6 of the tax for which such carrier is liable for the same
7 quarter, such excess shall, upon application and under
8 regulations of the secretary, be allowed as a credit on the tax
9 for which such carrier would be otherwise liable for any of the
10 six succeeding quarters; or upon application with the Board of
11 Finance and Revenue within one year from the end of any quarter,
12 duly verified and presented, in accordance with regulations
13 promulgated by the secretary and supported by such evidence as
14 may be satisfactory to the board, such excess shall be refunded
15 if it shall appear that the applicant has paid to another state
16 under a lawful requirement of such state a tax, similar in
17 effect to the tax herein provided, on the use or consumption in
18 said state of gasoline or other motor fuel purchased in
19 Pennsylvania, [to the extent of such payment to said other
20 state,] but in no case to exceed the rate per gallon of the
21 Pennsylvania fuels tax which is currently in effect.

22 * * *

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