

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 943

Session of  
1987

INTRODUCED BY TRELLO, BOYES, D. W. SNYDER, PISTELLA, FARGO,  
COLAFELLA AND PETRONE, MARCH 18, 1987

REFERRED TO COMMITTEE ON FINANCE, MARCH 18, 1987

AN ACT

1 Amending Title 74 (Transportation) of the Pennsylvania  
2 Consolidated Statutes, placing a limitation on the amount of  
3 tax on jet fuels to be paid by a taxpayer in a calendar year.

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

6 Section 1. Section 6131 of Title 74 of the Pennsylvania  
7 Consolidated Statutes is amended by adding a subsection to read:

8 § 6131. Tax on jet fuels.

9 \* \* \*

10 (b.1) Limitation.--The maximum amount of tax imposed under  
11 this section which shall be due from and payable by any taxpayer  
12 on fuel used by that taxpayer during any calendar year shall be  
13 \$2,500,000. If a taxpayer takes advantage of the limitation of  
14 this subsection, the taxpayer shall be deemed a distributor  
15 under subsection (a) for sales of fuel that the taxpayer makes  
16 to other persons.

17 \* \* \*

18 Section 2. This act shall take effect immediately.