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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# HOUSE BILL

## No. 3063 Session of 1994

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INTRODUCED BY VEON, ROBINSON, VAN HORNE, GIGLIOTTI, LAUGHLIN,  
STETLER AND OLASZ, SEPTEMBER 28, 1994

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REFERRED TO COMMITTEE ON TRANSPORTATION, SEPTEMBER 28, 1994

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AN ACT

1 Amending Title 75 (Vehicles) of the Pennsylvania Consolidated  
2 Statutes, further providing for imposition of additional tax  
3 on liquid fuels.

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

6 Section 1. Section 9511.1(a) of Title 75 of the Pennsylvania  
7 Consolidated Statutes is amended and the section is amended by  
8 adding a subsection to read:

9 § 9511.1. Imposition of additional tax.

10 (a) Subjects of tax.--In addition to the tax imposed upon  
11 liquid fuels and fuels by the act of May 21, 1931 (P.L.149,  
12 No.105), known as The Liquid Fuels Tax Act, the act of January  
13 14, 1952 (1951 P.L.1965, No.550), known as the Fuel Use Tax Act,  
14 sections 1101-B and 1121-B of the act of March 4, 1971 (P.L.6,  
15 No.2), known as the Tax Reform Code of 1971, and the act of July  
16 12, 1974 (P.L.458, No.161), referred to as the Liquid Fuels  
17 Additional Tax Act, an additional State tax in an amount of [1¢]  
18 8¢ per gallon, or fractional part thereof, is hereby imposed and

1 assessed, except as provided in subsections (b) and (c) and  
2 except as otherwise provided by law, upon all:

3 (1) Liquid fuels used or sold and delivered by  
4 distributors within this Commonwealth except liquid fuels  
5 used as fuel in aircraft or aircraft engines taxable under  
6 The Liquid Fuels Tax Act.

7 (2) Fuels used by dealer-users within this Commonwealth  
8 except the use of fuel in aircraft or aircraft engines  
9 taxable under the Fuel Use Tax Act.

10 (a.1) Use of funds.--Seven cents of the additional State tax  
11 as provided for under subsection (a) shall be dedicated to the  
12 maintenance, construction and reconstruction of any State  
13 highway and shall be in addition to any other funds dedicated to  
14 the maintenance, construction and reconstruction of any State  
15 highway. The remaining State tax shall be distributed in  
16 accordance with section 9511 (relating to allocation of  
17 proceeds).

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