

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1667 Session of
2001

INTRODUCED BY GEORGE, McCALL, DeWEESE, SURRA, BEBKO-JONES,
BELARDI, BELFANTI, CALTAGIRONE, CASORIO, CURRY, DALEY,
DeLUCA, DIVEN, D. EVANS, HANNA, HARHAI, LaGROTTA, LAUGHLIN,
LEDERER, LEVDANSKY, MELIO, PALLONE, PETRARCA, READSHAW,
ROEBUCK, RUFFING, SCRIMENTI, SHANER, SOLOBAY, STABACK,
STEELMAN, TRELLO, WALKO, WANSACZ, WATERS, J. WILLIAMS,
WOJNAROSKI AND YOUNGBLOOD, MAY 23, 2001

REFERRED TO COMMITTEE ON FINANCE, MAY 23, 2001

AN ACT

1 Establishing liquid fuels tax-free holidays; and authorizing
2 retailers of liquid fuels to receive a refund of liquid fuels
3 taxes paid to distributors under certain circumstances.

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

6 Section 1. Short title.

7 This act shall be known and may be cited as the Liquid Fuels
8 Tax-Free Holiday Act.

9 Section 2. Definitions.

10 The following words and phrases when used in this act shall
11 have the meanings given to them in 75 Pa.C.S. § 9002 (relating
12 to definitions) unless the context clearly indicates otherwise:

13 Section 3. Liquid fuels tax-free holidays.

14 (a) General rule.--A retailer who purchases liquid fuels
15 from a distributor and sells the liquid fuels to consumers for
16 end use on a day specified in subsection (b) shall be entitled

1 to a refund of the liquid fuels tax paid for such liquid fuels
2 as provided for in this section.

3 (b) Holidays.--The days on which a retailer may claim a
4 rebate under this section shall be:

5 (1) May 26, 27 and 28, 2001.

6 (2) July 4, 2001.

7 (3) August 31, 2001.

8 (4) September 2 and 3, 2001.

9 (c) Conditions for refunds.--A retailer shall be entitled to
10 receive a rebate that is equal to the liquid fuels tax paid on
11 liquid fuels sold to consumers on a day specified in subsection
12 (b) if:

13 (1) The retailer reduces on that day the cents-per-
14 gallon price of liquid fuels sold to consumers for end use by
15 an amount equal to the liquid fuels tax paid by the retailer
16 on such liquid fuels.

17 (2) The retailer posts on that day and in a conspicuous
18 location at the place where the liquid fuels are sold a
19 notice to consumers that:

20 (i) The cost per gallon for liquid fuels is reduced
21 for that day under this section.

22 (ii) The monetary amount of the reduction for cost
23 per gallon.

24 (3) The retailer files a claim with the Board of Finance
25 and Revenue, in accordance with 75 Pa.C.S. § 9017(f)
26 (relating to refunds), which certifies:

27 (i) That the retailer reduced the cost-per-gallon
28 price for liquid fuels sold on that day as required by
29 paragraph (1).

30 (ii) The amount of gallons of liquid fuels sold on

1 that day and the amount of liquid fuels tax paid to the
2 distributor for those liquid fuels.

3 (4) The retailer submits the claim to the Board of
4 Finance and Revenue within 45 days of the day specified in
5 subsection (b) for which the retailer claims a refund.

6 (d) Complaints.--A consumer who believes that a retailer has
7 claimed a refund under this section for which the retailer is
8 not entitled may file a complaint with the Board of Finance and
9 Revenue.

10 Section 4. Regulations.

11 The Board of Finance and Revenue shall promulgate such rules
12 and regulations as necessary to administer the provisions of
13 this act. In the promulgation of such regulations, the
14 department may omit the notice of proposed rulemaking required
15 under section 201 of the act of July 31, 1968 (P.L.769, No.240),
16 referred to as the Commonwealth Documents Law, and may adopt
17 them as final regulations under section 204 of that act.

18 Section 5. Penalty.

19 Any person who files a false claim in violation of this act
20 commits a misdemeanor of the third degree and shall, upon
21 conviction, be sentenced to pay a fine equal to twice the amount
22 wrongfully claimed.

23 Section 6. Effective date.

24 This act shall take effect immediately.